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1988

# *Annual Reports*

## **1988**



*Town of Sandwich*  
*New Hampshire*

University of New Hampshire  
Library

## GENERAL INFORMATION

TOWN OFFICE.....	284-7701
Monday through Friday, 8:00a.m. - 4:00p.m.	
Town Hall	
SELECTMEN'S MEETINGS.....	284-7701
Mondays, 7:30 p.m.	
Town Hall	
HIGHWAY DEPARTMENT.....	284-6950
Monday through Friday, 7:00a.m. - 3:30p.m.	
-Summer-	
Monday through Thursday, 6:30a.m. - 5:00p.m.	
TOWN CLERK.....	284-7113
Tuesday and Thursday, 9:00a.m. to Noon	
Monday Night, 7:00-9:00 p.m.	
All business will be conducted at the Town Clerk's	
Office in the Town Hall	
TAX COLLECTOR.....	284-7113
First Monday of each month from 7:00p.m. to 9:00p.m.	
Every Wednesday 10:00a.m. to 12:00 Noon	
PLANNING BOARD MEETINGS	
First Wednesday of each month, 7:30 p.m.	
CONSERVATION COMMISSION MEETINGS	
Second Tuesday of each month, 7:30 p.m.	
HISTORIC DISTRICT COMMISSION MEETINGS	
Third Tuesday of each month, 7:30 p.m.	
Town Hall	
TRUSTEES OF TRUST FUNDS (information).....	284-6629
BOARD OF ADJUSTMENT (information).....	284-7701
Third Thursday of each month, 7:30 p.m.	
Town Hall	
WENTWORTH LIBRARY.....	284-6665
Monday 2:00p.m. - 6:00p.m.	
Wednesday 2:00p.m. - 9:00p.m.	
Friday 2:00p.m. - 6:00p.m.	
Saturday 9:00a.m. - 2:00p.m.	
LIBRARY TRUSTEES (information).....	284-6665
SEWER COMMISSIONERS.....	284-6807
First and third Thursday of each month, 7:30 p.m.	

# **ANNUAL REPORTS**

**of the**

## **OFFICERS**

**of the**

## **TOWN OF SANDWICH**

**New Hampshire**

**FOR THE YEAR ENDING DECEMBER 31, 1988**

**This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.**

**RICHARD C. PAPEN  
ROBERT N. BURROWS  
WILLIAM G. HOAG  
Selectmen**

## TABLE OF CONTENTS

Index.....	2
List of Town Officers.....	3
Sandwich Town Warrant-1988.....	6
Sandwich Town Warrant-1989.....	15
Budget.....	25
Summary of Inventory.....	29
Detailed Statement of Appropriations & Expenditures.....	30
Sandwich Selectmen Annual Report.....	46
Schedule of Town Property.....	51
Report of Town Clerk.....	53
Tax Collector's Report.....	54
Treasurer's Report.....	57
Memorial Day by Casey Christensen.....	63
Memorial Day by Erin Kang.....	63
Town Hall Renovation Committee.....	64
Samuel H. Wentworth Library.....	65
Sandwich Highway Department.....	69
Proposed Equipment Replacement Schedule...	70
Proposed Road Development Program.....	71
Report of Trust Funds.....	73
Auditor's Report.....	81
Sandwich Home Nursing Association.....	105
Sandwich Planning Board.....	107
Sandwich Board of Adjustment.....	108
Sandwich Historic District Commission....	109
Sandwich Conservation Commission.....	110
Town Forestry Committee Account.....	112
Sandwich Recreation.....	113
Sandwich Recreation Commission.....	114
Sandwich Cemetery Trustees.....	115
Sandwich Police Department.....	116
Sandwich Fire Department.....	117
Stewart's Ambulance Report.....	118
Report of Sewer Commissioners.....	119
Sandwich Land Trust Committee.....	121
Notice to Veterans.....	123
Other Tax Credits.....	124
Vital Statistics.....	125

Moderator  
Earle C. Peaslee

State Senator  
Roger Heath

Representatives to the General Court	
Robert Foster	Allen Wiggin

## Selectmen

Richard C. Papen	Term expires	1989
Robert N. Burrows	Term expires	1990
William G. Hoag	Term expires	1991

Town Clerk

Rita P. Taylor	Term expires 1989
Mary F. Hambrook	Deputy Town Clerk

## Tax Collector

Marion H. Hansen	Term expires 1989
Rita M. Buker	Deputy Tax Collector

## Treasurer

Edwards F. Leiper, 3rd.	Term expires 1989
Denny C. Kallette	Deputy Treasurer

## Library Trustees

Ruth J. Congdon	Term expires	1989
Walter Johnson	Term expires	1989
Barbara Parsons	Term expires	1990
Jeffrey Fleischmann	Term expires	1990
Margaret Goodwin	Term expires	1991
John Perkins	Term expires	1991

### Trustees of Trust Funds

Jane A. Brewer	Term expires	1989
Jane Beckman	Term expires	1990
Dana H. Pearson	Term expires	1991

### Cemetery Trustees

Robert N. Burrows	Term expires	1989
Elisabeth G. Powers	Term expires	1990
Geoffrey Burrows	Term expires	1991

Supervisors of the Checklist

Janet E. Brown	Term expires	1990
Robert N. Peaslee	Term expires	1992
Mary Fleischmann	Term expires	1994

Ballot Inspectors

Elizabeth Peaslee	Republican
Pauline Peaslee	Republican
Nancy Benton	Democrat
Dale Mayer	Democrat

Sewer Commissioners

Robert Rowan	Term expires	1989
Daphne Mowatt	Term expires	1990
Arthur Burns	Term expires	1991

Health Officer

Dr. Alan F. Houston

Police Chief

Louis G. Brunelle

Town Road Agent

Peter E. Prentice

Forest Fire Warden

Francis G. Hambrook

Town Forest Committee

Robert N. Burrows	Peter Pohl	James Mykland
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Sandwich Volunteer Fire Department

Francis G. Hambrook, Chief

Civil Defense Director

Robin Burrows

Auditors

Carri, Plodzik and Sanderson



## Sandwich Planning Board

Dorothy LaPointe	Term expires March 31, 1989
Robin Dustin	Term expires March 31, 1990
Phyllis Olafsen	Term expires March 31, 1990
Dr. Sam Kirkwood	Term expires March 31, 1991
John Biggs	Term expires March 31, 1991
Benjamin Bullard	Term expires March 31, 1991
Robert N. Burrows	Ex Officio
Thomas Hadley, Alternate	Term expires March 31, 1989
Walter Johnson, Alternate	Term expires March 31, 1989
Walter Carlson, Jr., Alternate	Term expires March 31, 1990
Robert Miner, Alternate	Term expires March 31, 1991
Richard Papen, Alternate	Ex Officio

## Board of Adjustment

Roger W. Hamblin	Term expires March 31, 1989
Norman W. Chatel	Term expires March 31, 1989
Frank C. Henry	Term expires March 31, 1991
Stuart W. Heard	Term expires March 31, 1991
Philbrick Dodge	Term expires March 31, 1992

## Lakes Region Planning Commission

## Sandwich Conservation Commission

Ralph Bickford	Term expires March 31, 1989
Gordon Ford	Term expires March 31, 1989
Joseph Upson	Term expires March 31, 1990
Gunnar Berg	Term expires March 31, 1990
Frank Bates	Term expires March 31, 1991
Rose deMars	Term expires March 31, 1991
Martha Raver Carlson	Term expires March 31, 1991

## Historic District Commission

Jane Beckman	Term expires March 31, 1989
Sally Kalette	Term expires March 31, 1989
Robert N. Burrows	Term expires March 31, 1990
Geoffrey Burrows	Term expires March 31, 1990
John L. Webb	Term expires March 31, 1990
Joanne Burrows	Term expires March 31, 1991
Philip B. Parsons	Term expires March 31, 1991

## Recreation Commission

Jeffrey Fleischmann	Term expires March 31, 1989
Holly Milbury	Term expires March 31, 1990
Charlie Webster	Term expires March 31, 1990
Victoria Blodgett	Term expires March 31, 1991
Tim Michael	Term expires March 31, 1991
Dorothy Burrows	Term expires March 31, 1991

1988  
SANDWICH TOWN WARRANT and MINUTES OF TOWN MEETING  
March 8, 1988 and March 9, 1988

First session of Town Meeting was held March 8, 1988. Moderator John Taylor convened the meeting at 10:00 a.m. with a salute to the Flag, instructions designating the Town Hall as a no smoking area, inspection of the ballot box by Martha Carlson. He proceeded to read the 1988 Town Warrant, after which the polls were opened, and voting began and continued until 7 p.m. at which time, the polls were closed and tallying of the votes began.

SANDWICH TOWN WARRANT  
1988

State of New Hampshire

Carroll, S.S.

The following is a copy of the Warrant as it appeared in the 1987 Annual Report showing the disposition of each Article as voted at Town Meeting.

To the inhabitants of the town of Sandwich qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 8th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of ballots and at 7:30 p.m. Wednesday, the 9th day of March 1988, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to Planning Board Zoning Ordinance as rewritten and Article 3, combining the offices of Town Clerk and Tax Collector as one office, will be taken up on Tuesday, March 8th, and poll will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 9, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 39:2a.)



ARTICLE 1. To elect by official ballot all necessary Town and Cooperative School District officers for the ensuing year.

Results:	Selectman for 3 years	(vote for one)
	all write in votes	
	Almon Evans	107
	William Hoag	350
	Trustee of Trust Funds for 3 years	(vote for one)
	Dana H. Pearson	422
	Library Trustees for 3 years	(vote for two)
	Margaret N. Goodwin	389
	John E. Perkins	334
	Cemetery Trustee for 3 years	(vote for one)
	Geoffrey A. Burrows	425
	Sewer Commissioner for 3 years	(vote for one)
	all write in votes	
	Arthur Burns	67
	Robert Peaslee	14
	Robert Rowan	27
	Moderator for 2 years	(vote for one)
	Earle C. Peaslee	263
	Frederick C. Rozelle, Jr.	201
	Supervisor of Checklist for 6 years	(vote for one)
	Mary Fleischmann	441
	School District Moderator	(vote for one)
	Joseph D. Parkman	387
	School Board Member for 3 years	(vote for one)
	Resident of Centre Harbor	
	Robin Baron	357
	School Board Member for 3 years	(vote for one)
	Resident of Sandwich	
	Paula N. Adriance	450
	School Board Member for 3 years	(vote for one)
	Resident of Meredith	
	Carl R. Johnson	309
	Richard G. Juve	25
	David B. Kuether	45

A Total of 485 ballots were cast.      905 registered voters.

ARTICLE 2. To see how the Town will vote by official ballot on the following question: Are you in favor of adoption of the rewritten Zoning Ordinance as recommended by the Planning Board?

Results of ballot question	Yes	301
	No	104

ARTICLE 3. To see how the Town will vote by official ballot on the following question: "Are you in favor of having the office of Town Clerk combined with the office of Tax Collector hereby creating a new office of Town Clerk-Tax Collector to be held by one individual, who shall serve for a term of three (3) years in accordance with RSA 41:45-a?"

Results of ballot question	Yes	365
	No	71

March 9, 1988

The second session of Town Meeting reconvened at the Sandwich Central School with assistant moderator Earle C. Peaslee calling the meeting to order at 7:30 p.m. Rev. Marshall Davis gave the invocation followed by saluting the Flag.

Selectman Richard C. Papen wished to publicly thank the persons who made contributions to the Town Report-the budget advisory committee consisting of Rita Buker, Jim Brown, Don Mudgett, William Hoag, Bob Erb and Joan Wright; also all the other committee chairpersons and head of departments. Mr. Papen also wished Fred Rozelle the best in his new ventures. He is leaving town office as selectman after four years in office. Moderator Peaslee asked for a moment of silence for people who passed away this last year.

He advised that the meeting was being recorded on tape, and designated the school as a non-smoking area.

He continued by giving the vote count on the Town Ballot. He also announced that he would call for a voice vote unless a question is raised on an article, a hand vote will be used. Questions should be directed to the Moderator, anyone asking questions must stand and give his/her name.

Meeting continued with:

ARTICLE 4. Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes. This must be voted by written ballot.

Robert Burrows moved

Fred Rozelle seconded

Discussion

Balloting began at 7:35 and closed at 8:05

Results Yes 176

No 6

ARTICLE 5. To see if the Town will vote to change the number of Library Trustees from six to seven to comply with State Statutes Annotated 202-A:6 as changed in 1987.

Denley Emerson moved  
Louis Brunelle seconded  
no discussion  
voted affirmative

ARTICLE 6. To see if the Town will vote to authorize the Selectmen to convey property acquired by the town, by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

Jack Webb moved  
Richard Papen seconded  
no discussion  
voted affirmative

ARTICLE 7. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend money from the State, Federal or another government unit or a private source which becomes available during the year subject to the provisions set forth in RSA 31:95b.

Kerry Peaslee moved  
Robert Burrows seconded  
discussion  
voted affirmative

ARTICLE 8. To see if the Town will authorize the Selectmen to borrow money in anticipation of Taxes, the same to be repaid from revenue of 1988.

Dr. Stevenson moved  
Kerry Peaslee seconded  
no discussion  
voted affirmative

ARTICLE 9. To see if the town will determine by vote the salaries and/or other compensation to the following officers and agents at the following rates and the remainder at last years rate:

- A. Selectmen \$1,800.00 per year plus \$8.00 per hour and \$.22 per mile.
- B. Town Treasurer \$1,500.00 per year plus expenses.
- C. Tax Collector \$2,500.00 per year plus expenses.
- D. Town Clerk \$1,000.00 per year plus fees and exp.
- E. Supervisors of Checklist \$200.00 per year
- F. Road Agent salary to be negotiated by Board of Selectmen.
- G. Chief of Police salary to be negotiated by Board of Selectmen.

Fred Rozelle moved  
Robert Burrows seconded  
discussion  
voted affirmative

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$714,094.06 to pay the following expenditures:

General Government.....	\$127,099.12
Public Safety.....	76,038.00
Highways, Street, Bridges.....	207,516.94
Sanitation.....	750.00
Health.....	46,660.00
Welfare.....	8,700.00
Culture and Recreation.....	12,255.00
Debt Service.....	114,625.00
Operating Transfers Out.....	30,300.00
Miscellaneous.....	90,150.00

The breakdown of the major categories are listed in the

budget.

Fred Rozelle moved

Louis Brunelle seconded

discussion

voted affirmative

ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$3,500.00 in support of Lee's Playgroup and Day Care Center. This is by petition.

Eleanor Webb moved

Robert Burrows seconded

Eleanor Webb moved to amend article 11 to read To see if the Town will vote to raise and appropriate the sum of \$1750.00 in support of Lee's Playgroup and Day Care Center.

Janet Brown seconded

discussion

Amendment voted affirmative

Article 11 voted affirmative as amended.

ARTICLE 12. To see if the Town will vote to appropriate the sum of \$40,000.00 to be added to the landfill closure Capital Reserve Fund. This is to come from the 1988 carry-over surplus fund as already approved by the Dept. of Revenue Administration.

Fred Rozelle moved

Richard Papen seconded

discussion

voted affirmative

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for State Road Improvement, the State contributing \$20,000.00

Kerry Peaslee moved

Bernard Swan seconded

discussion

voted affirmative

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$11,432.00 to rent/lease a Case 580SE, 4WD, wheel tractor loader backhoe. This is a continuation of Article 14 from the 1986 Town Warrant. This appropriation to come from the Highway General Expense.

Kerry Peaslee moved

Louis Brunelle seconded

no discussion

voted affirmative

ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$25,000.00 to reconstruct/renovate the old fire station to be used as a police or doctor's office. These funds are to be obtained from donations or trust funds only.

Richard Papen moved

Robert Burrows seconded

discussion

voted affirmative

ARTICLE 16. To see if the Town will vote to authorize the Selectmen to expend the interest of \$54,554.54 from the following Trust Funds in accordance with the provisions and purposes set out in their respective deeds:

Hall Highway Fund.....	\$ 2,152.78
Blanchard Highway Fund.....	2,809.67
Daniel Atwood Sidewalk Fund.....	250.58
Sandwich Town Grange Fair Association.....	993.50
Slade Improvement Fund.....	662.98
Sandwich Revolution Bicentennial Fund.....	3,823.23
Marjorie Thompson Fund.....	6,450.42
Edrie Burrows Fund.....	1,054.78
Lena T. Nelson Memorial Flag Fund.....	1,429.17
Doris Benz Memorial Fund.....	34,696.67
Sandwich Recreation Fund.....	230.76

Kerry Peaslee moved

Louis Brunelle seconded

discussion

voted affirmative

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.

Robert Burrows moved

Robert Rowan seconded

no discussion

voted affirmative



ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of seventy-five thousand dollars (\$75,000.00) to purchase a new loader and authorize the withdrawal of up to fifty thousand dollars (\$50,000.00) from the Highway Equipment Capital Reserve Fund. The balance of twenty-five thousand dollars (\$25,000.00) to come from the trade-in of the Hough-50 Loader.  
Andrew Bonatakis moved  
Kerry Peaslee seconded  
no discussion  
voted affirmative

ARTICLE 19. To see if the Town will vote to accept the sum of five thousand dollars (\$5,000.00) and any other donations to be designated the "Robert G. Rameriz Memorial Trust Fund." The interest is to be expended to increase awareness of Sandwich public school students of the dangers of substance abuse in accordance with the wishes of the donor.  
Robert Burrows moved  
Richard Papen seconded  
discussion  
voted affirmative

ARTICLE 20. To see if the Town will vote to exempt the Town Clerk from the requirements of RSA 654:8 and RSA 654:9. This is the requirement of the Town Clerk to accept voter registration forms.  
Richard Papen moved  
Robert Burrows seconded  
discussion  
voted affirmative

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$91,847.00 for solid waste disposal.  
Fred Rozelle moved  
Robert Burrows seconded  
discussion  
voted negative

This article to be passed over if Article #21 is voted in the affirmative.

ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$53,403.00 for solid waste disposal.  
Stuart Heard moved  
Richard Papen seconded  
discussion  
voted affirmative

ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$9,180.00 to resurface the blacktop at the Central Fire Station.  
Robert Burrows moved  
Fred Rozelle seconded  
no discussion  
voted affirmative



ARTICLE 24. To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the conservation fund for the purposes of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under state and federal land conservation programs and authorize the Selectmen to apply for and accept the state or federal matching funds for the purposes of acquisition of the fee or lesser interest in conservation land. Said appropriated or donated funds and state matching funds may be expended by majority vote of the conservation commission.

Fred Rozelle moved  
Robert Burrows seconded  
discussion  
voted affirmative

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$2200.00 and deposit the same in the sewer capital reserve fund for the purpose of construction or reconstruction of the leach field.

This article by request of the Sewer Commissioners.

Robert Rowan moved  
Arthur Burns seconded  
no discussion  
voted affirmative

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$10,400.00 for the operation and maintenance of the central sewer system.

This article by request of the Sewer Commissioners.

Robert Rowan moved  
Daphne Mowatt seconded

Robert Rowan moved that we amend this article as follows: To see if the Town will vote to raise and appropriate the sum of \$13,400.00 for the operation and maintenance of the central sewer system.

Robert Burrows seconded  
discussion

Edgar Wyman moved that we amend the amendment as follows: after \$13,400.00 add "to be repaid through users fees".

Andrew Bonatakis seconded  
discussion

Wyman's amendment was voted affirmative

Rowan's amendment was voted affirmative

Amendment article to read "To see if the Town will vote to raise and appropriate the sum of \$13,400.00 to be repaid through users fees for the operation and maintenance of the central sewer system" was voted affirmative

ARTICLE 27. To see if the Town will authorize the Selectmen to act as the franchising authority for the franchising and regulation of a cable television system for the Town pursuant to RSA Chapter 53-C.

Richard Papen moved  
Bernard Swan seconded  
discussion  
voted negative

ARTICLE 28. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$45.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article, and to authorize the Selectmen to allow a reduction in the 1988/1989 plowing fees for the individuals who paid in 1987 and who pay on time in 1988 by October 31, 1988 and to transfer up to the sum of \$12,000.00, if available, from excess money from the 1987/1988 Plowing Fees to the Capital Reserve Highway Department Equipment Fund.

Andrew Bonatakis moved  
Norman Chatel seconded  
no discussion  
voted affirmative

Meeting was adjourned at 9:40 p.m. by moderator, Earle C. Peaslee on motion of Robert Burrows seconded by Louis Burnelle.

I, Rita P. Taylor, hereby certify that the proceedings are true and correct results of the action taken on Articles 1 through 28 of the Sandwich Town Warrant on March 8 and 9th, 1988.

Rita P. Taylor  
Town Clerk  
Sandwich, NH 03227

SANDWICH TOWN WARRANT  
1989

State of New Hampshire

Carroll, S.S.

To the inhabitants of the Town of Sandwich  
qualified to vote in Town affairs:

You are hereby notified to meet at the Town Hall in said Town on Tuesday, the 14th day of March next from 10:00 a.m. until 7:00 p.m. for the casting of ballots and at 7:30 p.m. Wednesday, the 15th day of March 1989, at the Sandwich Central School to act upon the following articles:

(Explanation: Article 1, relating to the election of Town and Cooperative School District Officers, Article 2, relating to adoption of the optional adjusted elderly exemption from property tax, and Article 3, relating to Planning Board Zoning Ordinance as rewritten will be taken up on Tuesday, March 14th, and the poll will be open from 10:00 a.m. until 7:00 p.m. A second session to consider all other Town business will be held on Wednesday, March 15, at 7:30 p.m. as per vote of the Town to accept provisions of RSA 39:2a.)

ARTICLE 1. To elect by official ballot all necessary Town and cooperative school district officers for the ensuing year.

ARTICLE 2. "Shall we adopt optional adjusted elderly exemption from property tax? The optional exemptions, based on assessed value for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, ten thousand dollars; for a person 75 years of age up to 80 years, twenty thousand dollars; for a person 80 years of age or older; forty thousand dollars. To qualify, the person must have been a New Hampshire resident for at least 5 years,

own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000.00 or, if married, a combined net income of less than \$12,000.00; and own net assets of \$10,000.00 excluding the value of the person's residence."

ARTICLE 3. To see how the Town will vote by official ballot on the following proposed amendments to the Town's Zoning Ordinance:

Amendment 1: Are you in favor of the adoption of Amendment No. 1 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Articles 1.4 and 2.2.4 to better preserve and protect the shoreline of Sandwich lakes and ponds.

Amendment 2: Are you in favor of adoption of Amendment No. 2 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 2 to update, clarify and make more specific regulations governing home occupations.

Amendment 3: Are you in favor of adoption of Amendment No. 3 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 2 to add gravel pits complying with Sandwich Excavation Regulations as a permitted use in District A.

Amendment 4: Are you in favor of adoption of Amendment No. 4 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:



Amend the Zoning Ordinance to delete the requirement that developable soils be contiguous when performing a calculation of minimum lot size.

Amendment 5: Are you in favor of adoption of Amendment No. 5 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 3 to update, clarify and make more specific regulations relating to Driveway and Street Access.

Amendment 6: Are you in favor of adoption of Amendment No. 6 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 8 to update, clarify and make more specific the definition of the term "Wetlands" and the procedure to be followed in applying the Sandwich Wetlands Regulations.

Amendment 7: Are you in favor of adoption of Amendment No. 7 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 9 to clarify and simplify regulations concerning steep slope protection.

Amendment 8: Are you in favor of adoption of Amendment No. 8 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Amend Article 14.5 to update, clarify and make more specific the definition of the term "dwelling".

Amendment 9: Are you in favor of adoption of Amendment No. 9 as proposed by the Planning Board for the Town's Zoning Ordinance as follows:

Generally update and correct the Zoning Ordinance for grammatical, renumbering and other editorial purposes.

ARTICLE 4. To see if the Town will vote to authorize the Selectmen to purchase a new equipped fire truck, and for this purpose to raise and appropriate a sum not to exceed \$148,000.00 for the truck and \$20,000.00 for the equipment with (\$95,000.00) ninety-five thousand dollars to be withdrawn from the fire department equipment capital reserve fund, the balance minus any donations to be raised by bonds or notes after the 1990 Town Meeting this must be voted by written ballot, (2/3 vote needed to approve.)

ARTICLE 5. To see if the Town will vote to authorize the Selectmen to convey property acquired by the Town, by Tax Collector's deed, by public auction (or advertised sealed bid) or in such other manner as determined by the Selectmen as justice may require.

ARTICLE 6. To see if the Town will vote to authorize the Board of Selectmen to apply for, accept, and expend money from the State, Federal or another government unit for a private source which becomes available during the year subject to the provisions set forth in RSA 31:95b.

ARTICLE 7. To see if the Town will authorize the Selectmen to borrow money in anticipation of Taxes, the same to be repaid from revenue of 1989.

ARTICLE 8. To see if the Town will determine by vote the salaries and/or other compensation to the following officers and



agents at the following rates and the remainder at last years rate:

- A. Moderator - \$8.00 per hour
- B. Town Clerk/Tax Collector salary to be negotiated by the Board of Selectmen.
- C. Asst. Town Clerk/Tax Collector salary to be negotiated by Board of Selectmen.

ARTICLE 9. To see if the Town will rescind the vote of the amendment to Article 23 of the 1985 Town Meeting. This would allow the Wolfeboro Visiting Nurse Association to bill the patients direct for a portion of the services rendered.

ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$880,091.29 to pay the following expenditures:

General Government.....	\$142,407.00
Public Safety.....	96,033.05
Highways, Streets, Bridges....	204,242.24
Sanitation.....	69,735.00
Health.....	62,450.00
Welfare.....	9,350.00
Culture and Recreation.....	13,905.00
Debt Service.....	119,405.00
Operating Transfers Out.....	44,950.00
Miscellaneous.....	117,614.00

The breakdown of the major categories are listed in the budget.

ARTICLE 11. To see if the Town will raise and appropriate the sum of \$295.00 to assist the Family Health Centre. This is a petitioned article.

ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$1000.00 for support of Sandwich children using the services of Tamworth Pre-School, Inc. This is a petitioned article.

ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$11,432.00 to rent/lease a Case 580SE, 4WD, wheel tractor loader backhoe. This is a continuation of Article 14 from the 1986 Town Warrant. This appropriation to come from the Highway Department budget.

ARTICLE 14. To see if the Town will vote to appropriate the sum of \$40,000.00 to be added to the Landfill Closure Capital Reserve Fund. This is to come from the 1988 carry-over surplus fund as already approved by the Department of Revenue Administration.

ARTICLE 15. To see if the Town will vote to raise and appropriate \$11,900.00 for one dumpster, electric power, and telephone for the solid waste disposal area, and to authorize the withdrawal of up to \$11,900.00 from the dump capital reserve fund for these projects.

ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for State Road Improvement, \$10,000.00 was donated for this project in 1988, the State contributing \$40,000.00.

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$1,400.00 for a computer to start a program for the Fire Department.

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$4,500.00 for a computer to start a program for the Police Department.

ARTICLE 19. To see if the Town will vote to discontinue the piece of road leading from Route 109 in a north-easterly direction to the residence of Benjamin Bullard known as "Piglane".

ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$2,200.00 and deposit the same in the sewer capital reserve fund for the purpose of reconstruction of the leach field. These monies to be repaid by the sewer users. This article by request of the Sewer Commissioners.

ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$16,900.00 for the operation and maintenance of the central sewer system. These monies to be repaid to the Town by the sewer users. This article by request of the Sewer Commissioners.

ARTICLE 22. To see if the Town will vote to authorize the Board of Sewer Commissioners to apply for, accept and expend without further action by town meeting, money from state, federal or other governmental unit or a private source which becomes available during the fiscal year of 1989. This article shall only be used for purposes of constructing and maintaining the town's main drains or common sewers, sewers and/or waste treatment works which the Board of Sewer Commissioners adjudge necessary for the public convenience, health or welfare, in accordance with RSA 149-I:1. The Board of Sewer Commissioners shall hold a prior public hearing on the action to be taken. Such action shall not require the expenditure of other town funds, nor will it exceed the limitations of appropriations and expenditures imposed by the provisions of RSA 32.

ARTICLE 23. To see if the Town will vote the discontinuance of the Jose's foot bridge and six hundred feet of the lower loop road in an easterly direction. At this point the abutting property owners will donate the right to maintain a parking lot and road right-of-way to the U.S. Forest Service to the Flat Mountain Pond Trail.

ARTICLE 24. To see if the Town will vote to authorize the Selectmen to build a new bridge replacing the present bridge #160/171 on Bennett Street and for this purpose to raise and appropriate the sum of \$108,000.00. Of this sum the State of New Hampshire will pay \$72,000.00, the Federal Government-White Mountain National Forest will pay \$20,000.00 and to authorize the use of \$9,643.00 from the Highway Bridge Fund and the balance of \$6,366.00 to be paid out of current revenue of 1989.

ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$15,000.00 to purchase a new pick-up truck with plow for the Highway Department and to use the present truck as trade-in or sell and the proceeds to be used against this appropriation with the remaining funds to come from the Highway Capital Reserve Equipment Trust Fund.

ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$18,680.00 to purchase a new police vehicle, four door, four wheel drive with radios and lights and to authorize the Selectmen to withdraw up to \$5,000.00 from the capital reserve police department equipment fund for this purpose, the balance to come from current revenue.

ARTICLE 27. To see if the Town will authorize the Selectmen to act as the franchising authority for the franchising and regulation of a cable television system for the Town pursuant to RSA Chapter 53-C.

ARTICLE 28. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to be used by the Town Forest Committee to pay the expenses incurred in managing and surveying Town Forest Land; and to authorize the Selectmen to use funds from the Town Forest account for this purpose.



ARTICLE 29. To see if the Town will vote to authorize the Selectmen to expend the interest of \$68,860.05 from the following Trust Funds in accordance with the provisions and purposes set out in their respective deeds:

Hall Highway Fund.....	\$ 4,494.38
Blanchard Highway Fund.....	5,692.28
Daniel Atwood Sidewalk fund....	303.02
Edrie G. Burrows Childrens Fund.....	1,261.71
Sandwich Town Grange Fair Association.....	959.09
Slade Improvement Fund.....	797.03
Sandwich Revolution Bicentennial Fund.....	4,500.06
Marjorie Thompson Fund.....	6,842.34
Lena T. Nelson Memorial Flag Fund.....	1,564.16
Doris L. Benz Trust Fund.....	41,845.25
Sandwich Recreation Fund.....	286.33
Robert G. Rameriz Memorial Fund.....	314.40

ARTICLE 30. To see if the Town will vote to continue to plow private driveways. Suggested fees to cover actual full costs to be set at \$45.00 for a driveway up to 90 feet in length and \$.45 for each additional foot and to authorize the Selectmen to set a price for plowing only of private and development roads; and to use the money raised in fees in accordance with this article, and to authorize the Selectmen to allow a reduction in the 1989/1990 plowing fees for the individuals who paid in 1988 and who pay on time in 1989 by October 31, 1989 and to transfer up to the sum of \$12,000.00, if available, from excess money from the 1988/1989 Plowing Fees to the General Fund.

ARTICLE 31. To see if the Town will vote to adopt an official map in accordance with RSA 674:10.

Given under our hands and the Seal of the  
Town of Sandwich this 27th day of February,  
1988.

Richard C. Papen  
Robert N. Burrows  
William G. Hoag  
Selectmen of Sandwich

A True Copy of Warrant-Attest:

Richard C. Papen  
Robert N. Burrows  
William G. Hoag



BUDGET  
TOWN OF SANDWICH

Appropriations and Estimates of Revenue for the  
Ensuing Year, January 1, 1989 to December 31, 1989

TITLE	1988 APPROP.	1988 ACTUAL EXPEND.	1989 RECOMMENDED & PETITION ARTICLES
<b>GENERAL GOVERNMENT:</b>			
Town Officers' Salary	\$12,250.00	\$12,150.00	\$ 9,375.00
Town Officers' Expense	52,770.00	52,986.76	68,138.00
Election & Registration Exp.	4,000.00	3,224.53	1,100.00
Cemeteries	500.00	500.00	500.00
General Government Buildings	12,800.00	14,423.19	8,850.00
Reappraisal of Property, Computer			
Printout, Taxbills, qrt index	19,200.00	24,786.67	26,000.00
Planning & Zoning Brd of Adj.	2,950.00	2,794.30	2,950.00
Legal Expenses	10,000.00	9,595.16	10,000.00
Survey Town Lines	1,000.00	-0-	4,000.00
Audit Town Books (Management			
Service & Special Tax Audit)	9,000.00	7,515.00	9,000.00
Lakes Region Planning Comm.	1,497.00	1,497.00	1,519.00
N.H. Municipal Association	425.58	425.58	625.00
Town Hall Sewer Fees	706.54	706.54	350.00
Old Fire Stat. recon.	25,000.00	-0-	-0-
SUBTOTAL	152,099.12	130,604.73	142,407.00
<b>PUBLIC SAFETY:</b>			
Police Department	45,658.00	43,016.20	58,372.00
Fire Department	19,880.00	20,974.52	19,950.00
Equipment	5,000.00	4,851.04	5,330.00
Compensation-Fire	4,000.00	3,699.00	5,000.00
Forest Fires	1,000.00	580.20	2,000.00
Dry Hydrants/Heat Alarm System	500.00	-0-	3,502.05
Blacktop/Seal for Ctrl Station	9,180.00	9,133.60	1,379.00
Replace fuel oil lines	-0-	-0-	500.00
SUBTOTAL	85,218.00	82,254.56	96,033.05
<b>HIGHWAYS, STREETS &amp; BRIDGES:</b>			
Town Maintenance	24,900.00	20,580.99	22,800.00
General Highway Dept. Exp.	24,500.00	28,038.40	21,100.00
Street Lighting	5,275.00	4,348.05	5,000.00
Salaries	95,000.00	82,232.59	95,000.00
Notch and Dale Road	841.00	841.00	841.00
Block Grant	57,000.94	28,882.97	59,501.24
SUBTOTAL	207,516.94	164,924.00	204,242.24
<b>SANITATION:</b>			
Solid Waste Disposal	53,403.00	53,621.75	68,985.00
Household Haz. Wst.	750.00	750.00	750.00
SUBTOTAL	54,153.00	54,371.75	69,735.00

**HEALTH:**

Ambulncls.(20,543.-Rev/Sh)	30,060.00	29,812.32	31,000.00
Animal Control	400.00	400.00	400.00
CC Mental Health, Inc.	1,210.00	1,210.00	1,275.00
Wolfeboro Visiting Nurse Assoc	13,000.00	13,000.00	27,775.00
Huggins/Lakes Reg Hosp \$1000/ea	2,000.00	2,000.00	2,000.00
Family Health Ctr. Art. #11	-0-	-0-	295.00
SUBTOTAL	46,670.00	46,422.32	62,450.00
SUBTOTAL W/ARTICLES			62,745.00

**WELFARE:**

Old Age Assistance/Welfare	8,000.00	-0-	8,000.00
Community Action Program	700.00	700.00	1,100.00
Robert B. Rameriz Trust	5,000.00	5,000.00	-0-
Lee's Day Care	1,750.00	1,750.00	-0-
CC Against Domstc Violence	-0-	-0-	250.00
Tamworth Pre-School Art. #12	-0-	-0-	1,000.00
SUBTOTAL	15,450.00	7,450.00	9,350.00
SUBTOTAL W/ARTICLES			10,350.00

**CULTURE AND RECREATION:**

Library Concord Nat. Bank Cust.			
Trust Fund	2,000.00	2,000.00	2,000.00
Parks & Recreation	9,000.00	7,337.01	10,045.00
Patriotic Purposes-Fireworks	700.00	700.00	700.00
Conservation Commission	-0-	892.38	500.00
Old Home Week	555.00	568.78	660.00
SUBTOTAL	12,255.00	11,498.17	13,905.00

**DEBT SERVICE:**

Prin Long term bonds & notes	45,000.00	45,000.00	40,000.00
Int Exp-Long Term Bonds & Note	52,625.00	52,625.00	49,405.00
Int Exp-Tax Anticip. Note	17,000.00	30,346.00	30,000.00
SUBTOTAL	114,625.00	127,971.00	119,405.00

**CAPITAL OUTLAY:**

State Road Improvement Art#16	10,000.00	10,000.00	20,000.00
Loader	75,000.00	47,024.99	-0-
Police Vehicle Art. #26	-0-	-0-	18,680.00
Fire Truck Art. #4	-0-	-0-	168,000.00
Highway Truck Art. #25	-0-	-0-	15,000.00
Solid Waste Disposal Art. #15	-0-	-0-	11,900.00
Bennett St. Bridge Art. #24	-0-	-0-	108,000.00
Backhoe/Loader Art. #13	-0-	-0-	11,432.00
SUBTOTAL	85,000.00	57,024.99	
SUBTOTAL W/ARTICLES			353,012.00

**OPERATING TRANSFERS OUT:**

Highway Equip-Driveways	12,000.00	12,000.00	
Landfill Closure Art#14	40,000.00	40,000.00	40,000.00
Trust Funds Art#29	54,554.54	10,733.25	68,860.05
Town Forest Committee Art#28	5,000.00	1,755.00	5,000.00
Cap. Res. Dept. Equip. Funds	30,000.00	30,000.00	44,500.00
Sewer Capital Reserve Art#20	2,200.00	2,200.00	2,200.00
Lease Emerson Parking Lot	300.00	300.00	450.00
SUBTOTAL	144,054.54	96,988.25	44,950.00
SUBTOTAL W/ARTICLES			161,010.05

## MISCELLANEOUS:

FICA, Social Security	17,500.00	13,521.14	17,500.00
Insurance and Officers Bonds	48,900.00	32,868.38	62,514.00
Unemployment Compensation	950.00	789.53	1,000.00
Med. Premiums BC/BS	21,500.00	23,712.89	35,000.00
Life & Weekly Indemnity	1,300.00	1,313.40	1,600.00
Municipal Sewer Dept. Art#21	13,400.00	13,400.00	16,900.00
Fire Dept. Computer Art#17	-0-	-0-	1,400.00
Police Dept. Computer Art#18	-0-	-0-	4,500.00
SUBTOTAL	103,550.00	85,605.34	117,614.00
SUBTOTAL W/ARTICLES			<u>140,414.00</u>

TOTALS	\$1,020,591.60	\$865,115.11	\$1,373,258.34
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BUDGET  
TOWN OF SANDWICH  
Sources of Revenue

TITLE	1988 ESTIMATED	1988 ACTUAL	1989 ESTIMATED
Int. & Penalty on Taxes	2,000.00	4,160.87	2,000.00
Inventory Penalties	500.00	1,169.47	200.00
Yield Taxes	15,000.00	17,346.86	15,000.00
Payment in lieu of taxes	-0-	1,139.42	1,500.00
Land Use Change Tax	-0-	-0-	5,000.00
INTERGOVERNMENTAL REVENUES-STATE:			
Shared Revenue	13,565.00	39,065.53	14,000.00
Highway Block Grant	57,001.00	57,000.94	59,501.24
Reimb. a/c State-Federal			
Forest Land	5,465.00	11,625.84	11,000.00
Reimb. a/c National			
Forest Reserve		3,341.00	3,300.00
Sewer Bond/State Share	49,096.00	49,096.00	44,761.00
Transfer Sewer Trust	20,619.00	20,619.00	20,000.00
LICENSES AND PERMITS:			
Motor Vehicle Permit Fees	80,000.00	103,592.00	85,000.00
Dog Licenses	650.00	931.50	750.00
Building Permit Fees	1,500.00	2,294.52	1,500.00
Business Licenses, Permits & Filing Fees	100.00	98.00	4,000.00
CHARGES FOR SERVICES:			
Planning Board & Board of Adjustment	1,000.00	3,411.10	2,950.00
Plow Dooryards	12,000.00	12,000.00	12,000.00
MISCELLANEOUS REVENUES:			
Interest on Deposits	20,000.00	44,218.53	32,000.00
Town Forest Comm.	5,000.00	1,755.00	5,000.00
Trust Funds	54,555.00	5,733.25	68,860.05
Robert G. Rameriz Trust	5,000.00	5,000.00	-0-
OTHER FINANCING SOURCES:			
Solid Waste Trust	-0-	-0-	11,900.00
Sandwich Slopes Road	7,910.00	7,910.00	7,610.00
Income from Sewer Dept.	15,600.00	15,600.00	19,100.00
Police Vehicle/Equip. Fund	-0-	-0-	5,000.00
Old Fire Station Recon.	25,000.00	25,000.00	-0-
Loader/Hwy Equip. Fund	50,000.00	50,000.00	-0-
SAR Quimby Gift	-0-	-0-	10,000.00
Bennett St. Bridge (Fed)	-0-	-0-	20,000.00
Bennett St. Bridge (State)	-0-	-0-	72,000.00
Bennett St. Bridge (Town)	-0-	-0-	9,634.00
Sewer Meters Reimbursement	-0-	1,200.00	1,200.00
Highway Truck	-0-	-0-	15,000.00
Fire Truck-Bonds or Notes	-0-	-0-	73,000.00
Backhoe/Loader-Blanchard/Hall	0-	-0-	6,614.50
Fire Truck	-0-	-0-	95,000.00
Sale of Town Property	25,000.00	-0-	-0-
Fund Balance	152,000.00	-0-	-0-
<hr/>			
TOTAL REVENUES	\$618,561.00	\$483,308.83	\$734,380.79

## SUMMARY OF INVENTORY

Land	\$ 48786950.00
Buildings	72955796.00

Total Valuation Before Exemptions Allowed:	121742746.00
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Less Blind, Elderly, Solar/Wind & Wood Heating Exemptions	115000.00
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Net Valuation on which Tax Rate is computed	\$121627746.00
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## ELECTRIC UTILITY COMPANIES

Public Service Company and New Hampshire Electric Co-op., Inc.	2469240.00
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Amount of War Service Tax Credits	6900.00
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Number of Veterans who received War Service Tax Credits	133
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TAX RATES	1985	1986	1987	1988
Municipal	\$ .45	\$ .51	\$ .58	\$ .35
County	.11	.12	.12	.06
School	.91	.96	1.11	.57
Totals	\$1.47	\$1.59	\$1.81	\$ .98

ITEMIZATION OF QUALIFYING CURRENT USE  
ACREAGES & ASSESSMENTS

<u>No. of Acres</u>	<u>No. of Property Owners Granted Current Use in 1988</u>	<u>Current Use Assessed Value</u>
14134.06	108	\$690960.00

DETAILED STATEMENT OF  
APPROPRIATIONS AND EXPENDITURES

## GENERAL GOVERNMENT APPROPRIATION:

Receipts		
Town Officers' Salaries	\$12,250.00	
Central Administration	52,770.00	
Election & Registration	4,000.00	
General Town Buildings	12,800.00	
Updating Property Valuations	19,200.00	
Survey Town Lines	1,000.00	
Legal Expenses	10,000.00	
Carry-over/Town Buildings	<u>1,158.00</u>	
		\$113,178.00
Credit Central Administration		545.75
Credit Town Hall Expenses		90.00
Credit Legal Expenses		2,034.26
Credit Computer		75.00
Credit Elections		<u>95.26</u>
		\$ 2,840.27
		<u>\$116,018.27</u>

Expenditures		
Town Officers' Salaries:		
Robert N. Burrows	\$ 1,800.00	
Richard C. Papen	1,800.00	
Frederick C. Rozelle, Jr.	450.00	
William G. Hoag	1,350.00	
Edwards F. Leiper, III	1,500.00	
Denny Kalette	100.00	
Marion H. Hansen	2,500.00	
Rita M. Buker	100.00	
Janet Brown	200.00	
Robert N. Peaslee	200.00	
Mary Fleischmann	200.00	
Jane Brewer	700.00	
Francis G. Hambrook	150.00	
Rita P. Taylor	1,000.00	
Mary F. Hambrook	<u>100.00</u>	
		\$12,150.00



## Central Administration:

Hourly Wages-All Officers	15,591.22
Robert N. Burrows, Expense	656.19
Richard C. Papen, Expense	495.12
Frederick C. Rozelle, Jr., Expense	33.22
William G. Hoag, Expense	93.46
Edwards F. Leiper, III, Expense	1.00
Marion H. Hansen, Expense	1,323.15
Rita P. Taylor, Expense	838.75
Connie Hoag, Asst. Secretary	1,389.00
Joanne Dolan, Secretary	19,584.26
Office Supplies, Postage, etc.	4,425.59
New England Telephone	1,599.89
Office Equipment & Repairs	1,059.29
Notices	59.70
Town Reports	3,600.60
Misc., Dues, etc.	682.39
Computer Expense	<u>2,099.68</u>

\$53,532.51

## Election &amp; Registrations:

Hourly Wages	\$ 1,745.00
Meals	709.43
Notices	795.54
Misc.	<u>69.82</u>

\$ 3,319.79

## General Town Buildings:

Contractors	6,270.54
Heating Fuel	\$ 1,398.41
N.H. Electric Coop, Inc.	1,163.27
Cleaning & Supplies	676.89
Misc.	375.91
Repairs & Maintenance	4,628.17
Carry-over Expense	<u>1,158.00</u>

\$15,671.19

Updating of Valuations on New Property,  
computerized printouts of town records  
lists, bills: Eastern Appraisal

\$ 24,786.67

\$24,786.67

Survey Town Lines

-0-

-0-

Damages &amp; Legal Expenses:

Nighswander, Martin,

\$ 11,629.42

\$ 11,629.42

Total Expenditures for General Government

\$121,089.58

Overexpended balance

5,071.31\$116,018.27

## Receipts

HOOKUP TOWN HALL TO SEWER:

Appropriation

\$ 706.54

\$ 706.54

## Expenditures

\$ 706.54

\$ 706.54

## Receipts

OLD HOME WEEK:

Appropriation

\$ 555.00

\$ 555.00

## Expenditures

Badges, Supplies  
and Printing\$ 568.78

\$ 568.78

Overexpended Balance

13.78\$ 555.00

## Receipts

CAPITAL OUTLAY:

Notch &amp; Dale Road

Appropriation

\$ 841.00

\$ 841.00

## Expenditures

Treasurer, State of NH

\$ 841.00

\$ 841.00

## Receipts

SOCIAL SECURITY &amp; RETIREMENT:

Appropriation

\$ 14,000.00

Library Reimb. FICA &amp; State

1,847.70

Retirement

3,250.00

Medicare

250.00

\$19,347.70

## Expenditures

Treasurer, State of NH

\$ 13,771.12

Retirement

2,130.11

Medicare

369.34

\$16,270.57

Unexpended Balance

3,077.13\$19,347.70

		Receipts	
AUDIT:			
Appropriation	\$	9,000.00	
Appropriation Credit		<u>175.00</u>	
			\$ 9,175.00
		Expenditures	
Carri-Plodzik-Sanderson	\$	7,690.00	
			\$ 7,690.00
Unexpended Balance			<u>1,485.00</u>
			\$ 9,175.00

		Receipts	
FOREST FIRES:			
Appropriation	\$	1,000.00	
			\$ 1,000.00
		Expenditures	
	\$	580.20	
			\$ 580.20
Unexpended Balance			<u>419.80</u>
			\$ 1,000.00

		Receipts	
CONSERVATION COMMISSION:			
Carry-Over	\$	696.84	
White Sylvania Trust Donation		503.50	
Other Donations		<u>56.25</u>	
			\$ 1,256.59
		Expenditures	
Camp Expenses	\$	610.00	
Notices		54.90	
Misc. supplies		<u>227.48</u>	
			\$ 892.38
Unexpended Balance			<u>364.21</u>
			\$ 1,256.59

		Receipts	
PLANNING BOARD:			
Appropriation	\$	2,000.00	
Reimbursements		<u>2,328.10</u>	
			\$ 4,328.10
		Expenditures	
General Expenses, Postage, etc.	\$	336.88	
Notices		471.90	
Refunds on Deposits		215.89	
Registry of Deeds		291.31	
Dues		<u>270.00</u>	
			\$ 1,585.98
Unexpended Balance			<u>2,742.12</u>
			\$ 4,328.10

		Receipts	
ZONING BOARD OF ADJUSTMENT:			
Appropriation	\$	950.00	
Reimbursements		<u>947.75</u>	
			\$ 1,897.75
		Expenditures	
Postage and Supplies	\$	33.64	
Notices		971.60	
Refunds		<u>203.08</u>	
			\$ 1,208.32
Unexpended Balance			<u>689.43</u>
			1,897.75

	Receipts		
CARE OF CEMETERIES:			
Appropriation	\$ 500.00	\$ 500.00	
	Expenditures		
Sandwich Cemetery Trustees			
Elisabeth G. Powers, Treasurer	\$ 500.00	\$ 500.00	
	Receipts		
WELFARE-Town Poor & Old Age Assistance:			
Appropriation	\$ 8,000.00	\$ 8,000.00	
	Expenditures		
	\$ - 0	\$ -0-	
	Receipts		
TOWN PARK & PLAYGROUNDS:			
Appropriation	\$ 9,000.00		
Appropriation Credit	25.00		
Appropriation Credit Stickers	<u>98.25</u>	\$ 9,123.25	
	Expenditures		
Beach Stickers	\$ 42.67		
Sanitary Toilets	1,190.09		
Life Guards	4,967.40		
Care of Floats & Equipment	755.37		
Telephone	124.22		
Community Calendar	<u>380.51</u>	\$ 7,460.26	
Unexpended Balance		<u>1,662.99</u>	
		\$ 9,123.25	

		Receipts	
TOWN LANDFILL:			
Appropriation	\$ 53,403.00		
Appropriation Credit	<u>98.25</u>		
			\$53,501.25
		Expenditures	
Hourly Wages	\$ 12,837.30		
Printing	241.67		
Little Pond Disposal	38,402.38		
Sign	450.00		
Supplies and Notices	<u>1,789.00</u>		
			\$53,720.93
Overexpended Balance			<u>219.68</u>
			\$53,501.25

		Receipts	
INSURANCE:			
Appropriation	\$ 72,650.00		
Appropriation Credit	<u>2,696.33</u>		
			\$75,346.33
		Expenditures	
Workmen's Compensation	\$ 13,238.00		
Town Officers' Bonds	1,448.00		
Liability, Fleet, Fire	31,420.00		
Unemployment Compensation	789.53		
Blue Cross/Blue Shield	23,712.89		
Life Insurance	<u>1,313.40</u>		
			\$71,922.20
Unexpended Balance			<u>3,424.13</u>
			\$75,346.33

		Receipts	
STREET LIGHTING:			
Appropriation	\$ <u>5,275.00</u>		
			\$ 5,275.00
		Expenditures	
Public Service Co. and			
N.H. Electric Coop., Inc.	<u>\$ 4,348.05</u>		
			\$ 4,348.05
Unexpended Balance			<u>926.95</u>
			\$ 5,275.00



INTEREST ON TAX  
ANTICIPATION NOTE:  
Appropriation  
Interest Income

## Receipts

\$ 17,000.00  
44,218.53

\$61,218.53

BankEast

Expenditures  
\$ 30,348.33

\$30,348.33

Unexpended Balance

30,870.20  
\$61,218.53

TAX ANTICIPATION NOTES:

Receipts  
\$500,000.00

\$500,000.00

Expenditures  
\$750,000.00

\$750,000.00

PRINCIPAL LONG TERM BONDS  
AND NOTES:

Appropriation

## Receipts

\$45,000.00

\$ 45,000.00

Expenditures  
\$45,000.00

\$ 45,000.00

INTEREST LONG TERM BONDS  
AND NOTES:

Appropriation

## Receipts

\$ 52,625.00

\$ 52,625.00

Expenditures  
\$ 52,625.00

\$ 52,625.00

		Receipts	
LAKES REGION PLANNING COMM.:			
Appropriation	\$ 1,497.00		\$ 1,497.00
		Expenditures	
Lakes Region Planning Comm.	\$ 1,497.00		\$ 1,497.00
		Receipts	
CUSTODIAN OF LIBRARY			
TRUST FUNDS:			
Appropriation	\$ 2,000.00		\$ 2,000.00
		Expenditures	
Concord National Bank	\$ 2,000.00		\$ 2,000.00
		Receipts	
FIREWORKS:			
Appropriation	\$ 700.00		\$ 700.00
		Expenditures	
	\$ 700.00		\$ 700.00
		Receipts	
CARE OF STRAY ANIMALS:			
Appropriation	\$ 400.00		\$ 400.00
		Expenditures	
N.H. Humane Society	\$ 400.00		\$ 400.00
		Receipts	
LEASE OF EMERSON			
PARKING LOT:			
Appropriation	\$ 300.00		\$ 300.00
		Expenditures	
Denley W. Emerson	\$ 300.00		\$ 300.00
		Receipts	
HOUSEHOLD HAZARDOUS WASTE:			
Appropriation	\$ 750.00		\$ 750.00
		Expenditures	
Lakes Region Planning Comm.	\$ 750.00		\$ 750.00

		Receipts	
N.H. MUNICIPAL ASSOC. DUES:			
Appropriation	\$ 425.58	\$	425.58
		Expenditures	
N.H. Municipal Association	\$ 425.58	\$	425.58
		Receipts	
HIGHWAY DEPT. PAYROLL:			
Appropriation	\$95,000.00		\$95,000.00
		Expenditures	
Hourlay Wage All Employees	\$82,232.59		\$82,232.59
Unexpended Balance			<u>12,767.41</u>
			\$95,000.00
		Receipts	
HIGHWAY TOWN MAINTENANCE:			
Appropriation	\$24,900.00		\$24,900.00
		Expenditures	
Sand and Salt	\$ 4,179.46		
Tarvia	12,000.00		
Gravel	497.00		
Culverts	1,196.13		
Bushes	2,100.00		
Dust Control	<u>608.40</u>		
			\$20,580.99
Unexpended Balance			<u>4,319.01</u>
			\$24,900.00

HIGHWAY DEPT.  
GENERAL EXPENSES:

Appropriation	\$ 24,500.00
Credit	<u>16,546.30</u>

\$41,046.30

## Expenditures

Equipment repair & maint.	\$ 1,457.43
Building repairs & maint.	4,774.20
Vehicle repairs & maint.	3,476.96
Equipment	13,759.49
Parts & Supplies	6,064.18
Miscellaneous	183.30
Electricity	1,034.27
Wallace Energy	1,811.81
N.E. Telephone	591.14
Loader/Backhoe payments	<u>11,431.92</u>

\$44,584.70

Overexpended Balance

3,538.40

\$41,046.30

## Receipts

## BLOCK GRANT AID:

Appropriation	\$ 57,001.88
Carry-Over	<u>39,322.00</u>

\$96,323.88

## Expenditures

Payroll	\$ 7,204.61
Heating Fuel	4,312.86
Equipment & Road Work	17,365.50
Carry-over expense	<u>37,322.00</u>

\$68,204.97

Unexpended Balance

28,118.91

\$96,323.88

## Receipts

## LOADER:

Appropriation/Highway Equipment Fund	\$ 50,000.00
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\$50,000.00

## Expenditures

\$ 47,024.99

\$47,024.99

Unexpended Balance

2,975.01

\$50,000.00

## Receipts

## ROAD SIGNS:

Carry-over	\$ 900.00
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\$ 900.00

## Expenditures

\$ 900.00

\$ 900.00

		Receipts	
STATE ROAD IMPROVEMENT:			
Appropriation	\$ 10,000.00		
Carry-Over	<u>22,500.00</u>		
			\$32,500.00
		Expenditures	
State of New Hampshire	\$ -0-		
			\$ -0-

		Receipts	
FIRE DEPARTMENT:			
Appropriation	\$ 19,800.00		
Appropriation Credit	<u>78.65</u>		
			\$19,878.65
		Expenditures	
Wallace Energy, Inc.	\$ 2,678.81		
Electricity	2,387.79		
New England Telephone	938.07		
General Supplies	90.59		
Station Repairs & Maintenance	579.84		
Equipment	3,929.32		
Truck & Equipment Repairs, Inspection, Parts, Etc.	2,323.26		
Dues	261.17		
Training	938.90		
Mutual Aid	5,175.42		
Asbestos Removal	<u>1,750.00</u>		
			\$21,053.17
Overexpended Balance		<u>1,174.52</u>	
			\$19,878.65

		Receipts	
FIRE DEPARTMENT EQUIPMENT:			
Appropriation	\$ 5,000.00		
			\$ 5,000.00
		Expenditures	
	<u>\$ 4,851.04</u>		
			\$ 4,851.04
Unexpended Balance		<u>148.96</u>	
			\$ 5,000.00

		Receipts	
FIRE DEPARTMENT TRAINING:			
Appropriation	\$ 4,000.00		
			\$ 4,000.00
		Expenditures	
	\$ 3,699.00		
			\$ 3,699.00
Unexpended Balance		<u>301.00</u>	
			\$ 4,000.00

		Receipts	
BLACKTOP CENTRAL FIRE STATION:			
Appropriation	\$ 9,180.00		
			\$ 9,180.00
		Expenditures:	
	\$ 9,133.60		
			\$ 9,133.60
Unexpended Balance		<u>46.40</u>	
			\$ 9,180.00



## DRY HYDRANTS

## Receipts

Appropriation	\$ 500.00
Carry-over	<u>4,095.00</u>

\$ 4,595.00

## Expenditures

-0-

-0-

## Receipts

## PUBLIC SAFETY-POLICE DEPARTMENT:

Appropriation	\$ 45,658.00
Refunds and	
Reimb. State Police Gas Usage	<u>1,736.70</u>

\$47,394.70

## Expenditures

Hourly Wage all Officers	\$ 32,701.89
Electricity	189.30
Training	190.00
New England Telephone	2,283.54
Office Supplies, Postage, etc.	284.52
Cruiser Maintenance	1,116.05
Radio Repairs	425.85
Gas	3,108.97
Uniforms	267.06
Wallace Energy	701.74
Equipment	2,120.21
Building repairs & maintenance	523.25
Dues	<u>670.52</u>

\$44,582.90

Unexpended Balance

2,811.80

\$47,394.70

## Receipts

## POLICE DEPARTMENT

## SPECIAL DUTY:

Reimbursements	\$ 170.00
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\$ 170.00

## Expenditures

\$ 170.00

\$ 170.00

## Receipts

## LAKES REGION GENERAL HOSPITAL:

Appropriation	\$ 1,000.00
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\$ 1,000.00

## Expenditures

\$ 1,000.00

\$ 1,000.00

## Receipts

## HUGGINS HOSPITAL:

Appropriation	\$ 1,000.00
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\$ 1,000.00

## Expenditures

\$ 1,000.00

\$ 1,000.00

		Receipts	
COMMUNITY ACTION PROGRAM:			
Appropriation	\$	700.00	
			\$ 700.00
		Expenditures	
Community Action Program	\$	700.00	
			\$ 700.00
		Receipts	
SANDWICH HOME NURSING ASSOC.:			
Appropriation	\$	13,000.00	
Donation		<u>3,250.00</u>	
			\$16,250.00
		Expenditures	
	\$	13,000.00	
			\$13,000.00
Unexpended Balance			<u>3,250.00</u>
			\$16,250.00
		Receipts	
CARROLL COUNTY MENTAL			
HEALTH SERVICE:			
Appropriation	\$	1,210.00	
			\$ 1,210.00
		Expenditures	
	\$	1,210.00	
			\$ 1,210.00
		Receipts	
AMBULANCE SERVICE:			
Appropriation	\$	30,060.00	
			\$30,060.00
		Expenditures	
Stewart's Ambulance Service	\$	29,812.32	
			\$29,812.32
Unexpended Balance			<u>247.68</u>
			\$30,060.00
		Receipts	
CAPITAL RESERVE FUND:			
Appropriation	\$	30,000.00	
			\$30,000.00
		Expenditures	
Highway Dept. Equip. Fund	\$	5,000.00	
Fire Protection Equip. Fund		20,000.00	
Police Dept. Equip. Fund		<u>5,000.00</u>	
			\$30,000.00
		Receipts	
SEWER CAPITAL RESERVE:			
Leachfield Appropriation	\$	2,200.00	
			\$ 2,200.00
		Expenditures	
	\$	2,200.00	
			\$ 2,200.00
		Receipts	
SEWER OPERATION & MAINTENANCE			
Sewer Commissioners	\$	13,400.00	
			\$13,400.00
		Expenditures	
Sewer Commission	\$	13,400.00	
			\$13,400.00

Receipts		
TRUST FUNDS:		
Appropriation	\$ 59,554.54	
Carry-over from Hall-Blanchard		
Funds from 1987	<u>6,614.50</u>	
		\$66,169.04
Expenditures		
Marjorie Thompson Fund	\$ 1,350.00	
Bicentennial Fund	1,000.00	
Lena Nelson	383.25	
Doris Benz	2,709.00	
Sandwich Town Grange Fund	291.00	
Robert Ramirez deposit to Trust Acct.	<u>5,000.00</u>	
		\$10,733.25
Unexpended Balance		<u>55,435.79</u>
		\$66,169.04

Receipts		
TOWN FOREST COMMITTEE:		
Appropriation	\$ 5,000.00	
		\$ 5,000.00
Expenditures		
	\$ 1,755.00	
		\$ 1,755.00

Receipts		
DAY CARE:		
Appropriation	\$ 1,750.00	
		\$ 1,750.00
Expenditures		
Lee's Day Care	\$ 1,750.00	
		\$ 1,750.00

Receipts		
RESTORATION OF TOWN BOOKS:		
Donation/Sandwich Historical Society	\$ 2,876.00	
Carry-over 1987	6,673.38	
Interest	<u>476.25</u>	
		\$10,025.63
Expenditures		
	\$ 9,820.16	
		\$ 9,820.16
Unexpended Balance		<u>205.47</u>
		\$10,025.63

Receipts		
LIBRARY HOURLY WAGE:		
Library Reimbursements	\$ 14,957.85	
		\$14,957.85
Expenditures		
Wages & payroll taxes	\$ 14,957.85	
		\$14,957.85

## DRIVEWAY PLOWING:

Fees Collected 1988	\$ 32,296.33	
Carry-Over from 1987	<u>15,890.86</u>	

\$48,187.19

## Expenditures

Wages-All Plowers	\$ 7,283.74	
Plow Stickers and		
Driveway repair	<u>175.50</u>	

\$ 7,459.24

Amount Transferred to Capital Reserve Highway Dept.

Fund 1987 & 1988 Appropriation	<u>12,000.00</u>
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\$19,459.24

Unexpended Balance

28,727.95

\$48,187.19

## Receipts

## TOWN HALL RENOVATION:

Carry-Over 1987	\$35,186.43
Donation-Quimby Trustees	10,000.00
Donations (5)	640.00
White Sylvania Trust	3,500.00
Sandwich Players	771.00
Earned on Investments	<u>1,777.23</u>

\$51,874.66

## Expenditures

General Expenses	\$ 68.39
Notices	127.32
Building Repairs & Maintenance	
and payments to contractors	<u>41,925.49</u>

\$42,121.20

Unexpended Balance

9,753.46

\$51,874.66

## Receipts

## LANDFILL CLOSURE:

Appropriation	\$40,000.00
Carry-over	<u>79,992.73</u>

\$119,992.73

## Expenditures

Trustee of Trust Funds	\$40,000.00
Work on Project/Goldberg-Zoino	
& Associates, Inc.	<u>24,587.39</u>

\$ 64,587.39

Unexpended Balance

55,405.34

\$119,992.73

## Receipts

## LAND TRUST FUND:

Donations	\$ 9,121.00
Interest	<u>73.15</u>

\$ 9,194.15

## Expenditures

	\$ 2,089.70
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\$ 2,089.70

Unexpended Balance

7,104.45

\$ 9,194.15

## Receipts

## TAXES BOUGHT BY TOWN:

Marion H. Hansen, Tax Collector	\$ 12,627.02	
		\$12,627.02

## Expenditures

Discounts, Abatements & Refunds		
Property Tax Adjustments	\$ 2,714.63	
		\$ 2,714.63

## Payments to Other Governmental Divisions:

State of NH - Dog Fees	\$ 161.50	
County Tax	73,339.00	
Inter-Lakes School District	<u>784,419.00</u>	
		\$857,919.50

## Total Payments for All Purposes:

\$2,653,305.91

## Other 1988 Encumbrances:

Dry Fire Hydrants	\$ 4,595.00	
Conservation Commission	392.00	
State Road Improvements	32,500.00	
1988 Highway Block Grant	<u>28,118.00</u>	
		\$ 65,605.00

## Special Revenue Funds:

Blanchard/Hall Highway Funds	\$ 6,614.50	
Driveway Plowing	<u>44,700.95</u>	
		\$ 51,315.45



## **SANDWICH SELECTMEN 1988 Annual Report**

A review of Town activities in 1988, reports on continuing and new projects and discussion of selected warrant articles are addressed in this report.

The 1988 Town Meeting approved the acceptance of donations of lands and funds for acquiring conservation lands. A committee was appointed and has been successful in obtaining conservation and development easements approaching 1600 acres in Sandwich. The largest contiguous area stretches from Wentworth Hill to land surrounding Little and Red Hill Ponds. Acreage on Squam Lake and in North Sandwich are included in this project. The cover picture on this town report is a view from the top of Wentworth Hill. The Land Acquisition Committee and the Conservation Commission are commended for their accomplishments.

Two years ago a five year program for road improvement was presented in the town report. Most of the projects scheduled through 1988 have been completed. An updated plan for 1989 and 1990 is listed this year. The Highway Department is in the planning stages for major reconstruction of Wing Road, scheduled to begin in 1990. During the summer of 1989 meetings with property owners are planned to discuss details of the reconstruction and its impact on property of the abutting land owners.

The planned equipment replacement program developed by the Highway, Fire and Police Departments has precipitated a review of the funds required to support the anticipated equipment needs. Increased costs

of equipment result in increased funding for the capital reserve accounts. In 1988 the Fire Department Fund was increased and an increase in the Police Capital Reserve Fund is proposed this year. The Capital Reserve program in a small community provides for reduced tax rate shock when compared with unplanned purchases of equipment without such a program.

The Landfill Closure at the old Sandwich dump continues. The hydrogeologic study completed in 1988 has provided direction as to the nature of the plan required to cap the old landfill. This year it is recommended that an additional \$40,000.00 be added to the Land Closure Fund.

The vote in 1988 on the transfer station at the landfill directed the Town to continue to pursue the recycling of trash. Changes in the appearance of the landfill accomplished in the fall of the year is the beginning of an expanded recycling program. Plans call for bringing electricity in to provide energy for compacting recyclable materials for their storage prior to sending such materials to facilities for further recycling. Everything that we recycle reduces the cost of removal of waste materials trucked to landfills or incinerators.

A hazardous waste day will again be held this summer. The purpose of this activity is to provide a facility where most hazardous material may be disposed. Such materials can not be handled at the Town landfill.

Article 2 addresses a proposed change in the elderly exemption from property tax. The current exemption sets a dollar value of the property which determines the eligibility for tax relief. The re-evaluation of property in 1988 placed the property value higher than the minimum allowable exemption in most

cases. The proposed changes sets the exemption by age based on income and assets excluding the value of a persons residence.

The Planning Board continues to update the Town Zoning Regulations noted in Article 3. While most of the changes this year present no major changes in zoning, they are necessary. Two public hearings have been held prior to the Town Meeting to discuss this year's changes.

Article 4 addresses a proposed new fire truck. This vehicle has been planned for several years and some funds have been set aside in the Fire Department Capital Reserve Fund for this purpose. The article requires a ballot vote and a two thirds majority vote for approval. Approval is requested this year so that the vehicle may be delivered in 1990 after the Annual Town Meeting.

Article 9 asks that an article approved in 1985, relative to billing for nursing service be rescinded. The present process does not permit amounts not covered by insurances for services rendered to be billed to those receiving them. The acceleration of the cost of the service has nearly doubled each year. Other towns of similar size or larger than Sandwich pay far less for their support of nursing services than Sandwich because of their policy of charging for services. A vote for this article will cost the Town less in future years than the present no charge policy. The inability to pay the uninsured portion will not be grounds to stop the service.

Article 23 addresses the discontinuance of a six hundred (600) foot section of Town road and the removal of Jose's foot bridge. Support of this article will reduce the cost of repair and liability for this area. A



parking lot will be built and the right-of-way to the Flat Mountain Pond Trail will be preserved. This agreement has been a joint venture and has the support of the Board of Selectmen, the Sandwich Land Trust Committee, the property owner and the U.S. Forest Service.

Article 24 proposes that the Town, State and U.S. Forest Service jointly provide funds to build a new bridge to replace bridge #160/171 and replace an existing culvert on Bennett Street. The abutments of the present bridge have been partially eroded away and the State Bridge Inspector has determined the bridge must be replaced. The present culvert is planned to be replaced with smaller culverts thus removing a hump in the road way.

Article 27 provides for the Selectmen to negotiate with cable television suppliers for cable television service in Sandwich. Surrounding towns have previously approved of such facilities. The benefits include tax revenue to the Town and may also include connections at Town facilities such as the fire station, town hall, library and church, as well as the Sandwich Central School at no monthly fee. The basic facility will greatly improve television reception as well as expanding the number of channels available to those wishing to subscribe to the service. The cable system would use existing utility poles within the Town. The Board of Selectmen would discuss the plans proposed with the Historic District Commission, Conservation Commission, Planning Board and Town Counsel and hold a public meeting to review contract proposals prior to signing a contract.

The Board of Selectmen wishes to express its thanks to all who have given their time and effort in support of the Town.

Respectfully submitted,

Richard C. Papen  
Robert N. Burrows  
William G. Hoag  
Selectmen of Sandwich



## SCHEDULE OF TOWN PROPERTY

Town Hall (U1 Lot 34)		
Land	\$10,006.00	
Building	89,960.00	\$99,966.00
Furniture & Equipment		21,500.00
Library (U2 Lot 1)		
Land	21,150.00	
Building	261,240.00	282,390.00
Furniture & Equipment		28,000.00
Fire Department (U3 Lot 14A) Central Fire Station		
Land	14,200.00	
Building	361,500.00	375,700.00
Whiteface Fire Station (R7 Lot 11B)		
Land	9,350.00	
Building	47,500.00	56,850.00
Equipment-both stations		281,500.00
Land (R4 Lot 4)		4,508.00
Highway Department		
Old Fire Station (U1 Lot 27)		
Land	10,335.00	
Building	47,580.00	57,915.00
Town Garage (R8 Lot 7A)		
Land	21,260.00	
Building	100,780.00	122,040.00
Equipment		220,500.00
Police Department		
Cruiser		17,000.00
Equipment		4,000.00
Medical Building (U1 Lot 41)		
Land	12,315.00	
Building	42,360.00	54,675.00
Recreation		
Squam Beach (R20 Lot 10)		64,300.00
Pot Hole (R7 Lot 14)		4,500.00
Bearcamp Beach (R2 Lot 19)		29,574.00
Beede's Falls-Land (R18 Lot 5)	30 acres	18,800.00
Aliston Grant (R4 Lot 8A)		3,082.00
Remick Park (R8 Lot 12A)		10,800.00
Town Dump (R19 Lot 11)		
Building	25,000.00	
Land	63,300.00	88,300.00
Map R3 Lot 12	5 acres	5,865.00
Land-Map R2 Lot 50A	2.6 acres	5,460.00
Map R4 Lot 4	1 acre	4,508.00
Map R4 Lot 8A	4 acres	3,082.00
Map R7 Lot 28	8 acres	6,760.00
Map R8 Lot 12A	1 acre	10,800.00
Map R14 Lot 17	70 acres	19,100.00
Map R18 Lot 4	16 acres	3,100.00
Map R18 Lot 6	70 acres	24,900.00
Map U2 Lot 16A	.02 acre	1,600.00

Land & Building

Map R1 Lot 7

Land

1 acre

4,248.00

Building

10,980.00

15,228.00

Map R7 Lot 71

18.2 acres

3,550.00

Map R5 Lot 8A

3.0 acres

Land

19,480.00

Building

11,880.00

31,360.00

TOTAL

1,981,213.00

## REPORT OF TOWN CLERK 1988

AUTOMOBILES 1688 Registrations \$103,592.00

FILING FEES 5.00

## DOGS

Males/Females 60 @ \$6.00 \$360.00

Neutered Males

or

Spayed Females 125 @ \$3.50 437.50

Owners over 65 37 @ \$2.00 74.00

Group Licenses (2) 12 dogs 38.00

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234 dogs 909.50  
Less Clerk's Fees 112.00

797.50

Dog Fines 30.00

Dog Penalties 12.00

Dog Forfeitures 90.00

Dog Replacement tag 2.00

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\$104,528.50

Rita P. Taylor, Town Clerk

TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS  
Fiscal Year Ended December 31, 1988

Town of SANDWICH	Levies of	
Uncollected Taxes-Beginning of Fiscal Year	1988	Prior
Property Taxes		73,180.56
Land Use Change Tax		
Yield Taxes		2,010.53
Sewer Rents		389.60
Sandwich Slopes		1,975.24
Taxes Committed to Collector:		
Property Taxes	1,185,883.55	
Land Use Change Tax	2,500.00	
Yield Taxes	29,173.49	
Sewer Rents	15,827.54	
Sandwich Slopes	7,910.10	
Added Taxes:		
Property Taxes	25,964.61	1,608.23
Sewer Rents	75.00	25.00
Overpayments:		
a/c Property Taxes	93.91	21.93
a/c	.05	
Costs		703.50
Interest Collected on Delinquent Taxes	59.45	3,606.76
Total Debits	1,267,487.70	83,521.35

TAX COLLECTOR'S REPORT  
SUMMARY OF TAX ACCOUNTS

Fiscal Year Ended December 31, 1988

Town of SANDWICH

Remitted to Treasurer during Fiscal year	1988	Prior
Property Taxes	1,059,329.19	74,402.74
Yield Taxes	17,033.17	313.69
Sewer Rents	12,453.86	317.20
Sandwich Slopes	7,910.10	1,975.24
Costs		703.50
Interest on Taxes	59.45	3,606.76
Abatements Allowed:		
Property taxes	28,736.00	
Yield Taxes	7,570.03	1,696.84
Sewer rents	267.60	97.40
Uncollected taxes end of Fiscal Year:		
Property taxes	123,876.88	407.98
Land Use Change Tax	2,500.00	
Yield Taxes	4,570.34	
Sewer Rents	3,181.08	
<hr/>		
Total Credits	1,267,487.70	83,521.35



TAX COLLECTOR'S REPORT  
Summary of Tax Sale/Tax Lien Accounts  
Fiscal Year Ended December 31, 1988

Town of SANDWICH

	DR.		
	Tax Sale/Lien 1987	on Acct 1986	of Levies Prior
Bal. of unredeemed taxes beginning of fiscal year		4,793.15	603.19
Taxes Sold/Executed to Town during Fiscal year	12,627.02		
Interest Collected after sale/lien execution	101.53	607.07	241.62
Redemption Costs	<u>68.00</u>	<u>20.01</u>	<u>32.95</u>
Total Debits	<u>12,796.55</u>	<u>5,420.23</u>	<u>877.76</u>

CR.

Remittance to Treasurer During Fiscal Year:			
Redemptions	5,819.11	4,216.85	603.19
Interest & Cost after sale	101.53	607.07	241.62
	<u>68.00</u>	<u>20.01</u>	<u>32.95</u>
Abatements during year	746.50	576.30	
Unredeemed taxes end of year	<u>6,061.41</u>		
Total Credits	<u>12,796.55</u>	<u>5,420.23</u>	<u>877.76</u>

## TREASURER'S REPORT

## Balances Forward from 1987:

General Fund	\$652,011.79
Consv. Comm.-Dodge Fund	455.55
Consv. Comm.-Notch Land Fund	13,417.24
Consv. Comm.-Tree Fund	101.92
Forestry Committee Fund	23,695.23
Records Fund	6,673.38
Scott Construction Retainage Account	39,209.22
Sewer Construction Fund	127,115.06
Sewer Donation Fund	30,040.33
Sewer Operation Fund	2,499.22
Town Bridge Fund	9,115.78
Town Hall Renovation Fund	35,186.43

## 1988 Receipts, All Funds

Total Funds Available 2,775,781.74

Payments on Order of Selectmen-Gen'l Fund 2,703,305.91

Sewer Const. 139,686.53

Other Fund Disbursements/Transfers Out 120,521.54

Payments on Order of Sewer Commissioners 28,628.41

Total Disbursements, All Funds

2,992,142.39

Balance, 31 December, 1988

723,160.50

## PROOF OF BALANCE

## General Fund Checking Account

Balance 12/31/88 Bank East 1,157,468.14

Plus 1988 Deposits in Transit 5,678.40

Less Outstanding 1988 Checks (807,706.09)

355,440.45

## Bank East "BEAM"

Balance 12/31/88 Statement

160,617.69

General Fund Balance 12/31/88

\$516,058.14

## Special Fund Balances (See Separate Schedules)

Consv. Comm.-Dodge Fund 481.45

Consv. Comm.-Notch Land Fund 14,180.13

Forestry Commission Fund 23,407.50

Land Trust Fund 9,132.04

Records Fund 205.47

Scott Construction Retainage Account 5,480.43

Sewer Construction Fund 131,619.40

Sewer Operation Fund 3,158.08

Town Bridge Fund 9,634.10

Town Hall Renovation Fund 9,803.46

207,102.36

Total of all Funds' 12/31/88 Balances

\$723,160.50

## DETAILED STATEMENT OF 1988 RECEIPTS

## GENERAL FUND

## CURRENT REVENUE

## Local Taxes-Current Year

Property	\$1,059,329.19	
Yield	17,033.17	
Sandwich Slopes Betterment	<u>7,910.10</u>	1,084,272.46

## Local Taxes-Prior Years

Property	74,227.58
Yield	313.69
Tax Sale Redemptions	12,470.27
Sandwich Slopes Betterment	<u>1,975.24</u>

88,986.78

5,409.78

## Interest and Costs on Delinquencies

## Other Receipts From Tax Collector

28.15

## Total Receipts From Tax Collector

1,178,697.17

## Payments in Lieu of Taxes-Non Government

1,139.42

## From the Federal Government

## Reimb. State &amp; Federal Lands

3,341.00

## From the State of New Hampshire

Highway Block Grant	57,000.94
State Revenue Sharing	39,065.53
Reimb. State & Federal Lands	11,625.84
Sewer Bond, State Share Int. & Principal	<u>49,096.00</u>

156,788.31

## Local Sources Other than Taxes

Building Permits	2,294.52
Deposits, Board of Adjustment Hearing	947.75
Dog Fines	30.00
Dog Licenses	797.50
Dog License Forfeitures	90.00
Dog License Penalties	12.00
Dog License Replacement Tag	2.00
Earned on Investments	44,218.53
Fees, Current Use Filings	21.00
Fees, Filing	5.00
Motor Vehicle Registrations	103,592.00
Pistol Permits	72.00
Planning Board Revenue	135.25
Police Dept. Revenue	161.00
Sale of Dump Materials	974.00
Sale of Other Town Property	<u>6.00</u>

153,358.55

## Dooryard Snow Plowing Fees

32,296.33

## From Trusts and Other Funds

Doris Benz Trust	3,709.00
Dump Capital Reserve Fund	24,587.39
Lena Nelson Trust	383.25
Marjorie Thompson Children's Trust	1,350.00
Highway Eqpt. Capital Reserve Fund	97,024.99
Quimby Trust (For Highway Improvement)	10,000.00
Sandwich Town Grange and Fair Assoc.	<u>291.00</u>

137,345.63

## RECEIPTS OTHER THAN CURRENT REVENUE

## Appropriation Credits or Reimbursements

Audit	175.00
Conservation Commission- Tree Fund	107.57
Computer	180.00
Dump/Beach	196.50
Elections	95.26
FICA	1,687.66
Fire Dept.	78.65
Forestry Committee	1,647.43
Highway Dept.	16,546.30
Insurance	2,696.33
Land Trust	61.70
Legal	2,034.26
Planning Board	2,328.10
Police Department	1,906.70
Record Restoration	9,820.16
Recreation	25.00
Sewer Donation Fund	30,916.17
Sewer Operation Fund	17,000.00
Town Hall Expense	140.00
Town Hall Renovation Fund	42,121.20
Town Officers' Expense	2,658.91
Unemployment Compensation	591.04
Wages	13,953.87
Withholding	<u>249.98</u>

147,217.79

## Gifts and Bequests

Consv. Comm.-Sylvania Trust	503.50
Consv. Comm.-Other Donations	56.25
Robert G. Rnmirez Trust (Donntion)	5,000.00
Sandwich Home Nursing Association	<u>3,250.00</u>

8,809.75

## Tax Anticipation Note

750,000.00

## Returned Checks (N.S.F.)

(1,641.69)

## Total Receipts, General Fund

2,567,352.26

## SPECIAL FUND RECEIPTS (Also See Separate Schedules)

Consv. Comm.-Dodge, Notch, and Tree Funds	794.44	
Forestry Committee Fund	1,359.70	
Land Trust Fund	9,194.15	
Records Fund	3,352.25	
Scott Const. Retainage Account	2,115.57	
Sewer Construction Account	144,190.87	
Sewer Donation Fund	878.68	
Sewer Operation Fund	29,287.27	
Town Bridge Fund	518.32	
Town Hall Renovation Fund	<u>16,738.23</u>	
Total Receipts, Special Funds		208,429.48
General Fund Receipts From Above		<u>2,567,352.26</u>
GRAND TOTAL, All Receipts		<u>2,775,781.74</u>

## SPECIAL FUND REPORTS

## Conservation Committee Funds:

Dodge Fund	Balance 12/31/87	455.55
	Interest 1988	<u>25.90</u>
	Total Funds Available	<u>481.45</u>
	Disbursements	<u>-0-</u>
	Balance 12/31/88	<u>481.45</u>
	Proof: Merideth Village Savings Bank	
	Savings Account Balance 12/31/88	481.45

Notch Fund	Balance 12/31/87	13,417.24
	Interest 1988	<u>762.89</u>
	Total Funds Available	<u>14,180.13</u>
	Disbursements	<u>-0-</u>
	Balance 12/31/88	<u>14,180.13</u>
	Proof: Merideth Village Savings Bank	
	Savings Account Balance 12/31/88	14,180.13

Tree Fund	Balance 12/31/87	101.92
	Interest 1988	<u>5.65</u>
	Total Funds Available	<u>107.57</u>
	Disbursements	<u>107.57</u>
	Balance 12/31/88	<u>-0-</u>

## Forestry Commission

	Balance 12/31/87	23,695.23
	Interest 1988	<u>1,359.70</u>
	Total Funds Available	<u>25,054.93</u>
	Disbursements	<u>1,647.43</u>
	Balance 12/31/87	<u>23,407.50</u>
	Proof: Bank East "BEAM" 12/31/88	23,407.50



## Special Fund Reports (Cont'd)

## Land Trust Fund

Balance 12/31/87		-0-
Receipts, 1988		
Donations	9,121.00	
Interest	<u>73.15</u>	
		9,194.15
Disbursements		<u>.11</u>
Balance 12/31/88		9,194.04
Proof: Bank East "BEAM" 12/31/88		9,194.04
Note: \$2,150.40 is due the Gen'l Fund		

## Records Fund

Balance 12/31/87		6,673.38
Receipts 1988		
Sandwich Historical Society	2,876.00	
Interest	<u>476.25</u>	
		3,352.25
Total Funds Available		<u>10,025.63</u>
Disbursements		<u>9,820.16</u>
Balance 12/31/88		205.47
Proof: Bank East "BEAM" 12/31/88		205.47

## Scott Construction

Retainage Account		
Balance 12/31/87		39,209.22
Interest 1988		<u>2,115.57</u>
Total Funds Available		<u>41,324.79</u>
Disbursements		<u>35,844.36</u>
Balance 12/31/88		5,480.43
Proof: Bank East "BEAM" 12/31/88		7,680.43
Xfer to Const. Acct. in Progress		<u>2,200.00</u>
		5,480.43

## Sewer Construction Account

Balance 12/31/87		127,115.06
Receipts 1988		
E.P.A. Grants	101,800.00	
Interest	6,546.51	
From Retainage Acct.	35,844.36	
		<u>144,190.87</u>
Total Funds Available		<u>271,305.93</u>
Disbursements 1988		
Engineering	17,746.63	
Construction	121,788.04	
Other	<u>151.86</u>	
		<u>139,686.53</u>
Balance 12/31/87		131,619.40
Proof: Bank East "BEAM" 12/31/88		153,784.40
Outstanding Checks		(24,365.00)
Xfer in Progress		<u>2,200.00</u>
		131,619.40

## Sewer Donation Fund

Balance 12/31/87	30,040.33
Interest 1988	<u>878.68</u>
Total Funds Available	30,919.01
Transferred to General Fund	<u>30,919.01</u>
Balance 12/31/88	-0-

## Sewer Operation Account

Balance 12/31/87	2,499.22
Receipts 1988	
1988 Warrant	15,950.00
Application Fees	100.00
User Fees	292.20
User Fees, Interest	13.46
User Fees, Costs	14.50
Sewer Rents, Fixed Cost	2,914.00
Sewer Rents, Usage	9,464.86
Sewer Fine	75.00
Interest on Deposits	<u>463.25</u>
	29,287.27
Total Funds Available	<u>31,786.49</u>
Expenditures per Sewer Commissioners	<u>(28,628.41)</u>
Balance 12/31/88	3,158.08

Proof: Bank East Checking Account 12/31/87	3,354.04
Less Outstanding 1988 Checks	<u>(195.96)</u>
	3,158.08

## Town Bridge Fund

Balance 12/31/87	9,115.78
Interest 1988	<u>518.32</u>
Total Funds Available	9,634.10
Disbursements	-0-
Balance 12/31/88	<u>9,634.10</u>
Proof: Savings Account 12/31/88	9,634.10

## Town Hall Renovation Fund

Balance 12/31/87	35,186.43
Receipts 1988	
Quimby Trust	10,000.00
White Sylvania Trust	3,500.00
Sandwich Players	771.00
5 Individual Donations	640.00
Interest	<u>1,777.23</u>
	16,738.23
Total Funds Available	<u>51,864.66</u>
1988 Renovations	<u>42,121.20</u>
Balance 12/31/88	9,803.46
Proof: Bank East "BEAM"	
12/31/88	11,232.16
Due to General Fund	<u>(1,428.70)</u>
	9,803.46

Edwards F. Leiper  
Treasurer

### WHAT MEMORIAL DAY MEANS TO ME

Memorial Day to me means a day for honoring the great men who fought and died in a war. It is a day for sorrow and also a day to be grateful. It is a day to honor the mens bravery, to honor the men who had the courage to fight for what they believed was right and most of all to honor the men who died because of the love they had for their people.

Casey Christensen  
First Prize

### WHAT MEMORIAL DAY MEANS TO ME

Memorial Day is a day to honor Americans who gave their lives to their country and Memorial Day is also a day to honor the people in our lives.

I feel Memorial Day is a day of pain for those who lost their loved ones in the war.

Memorial Day is a lot of things - it's pain, sadness, happiness, and a day of love. I said happiness because there is happiness for those who came back from the war.

Memorial Day is also a day to spend time with your family and just be happy that we're all here.

Maybe people are thinking that Memorial Day is just a day off from work or school, but I think it's an honorable day.

Erin Kang  
First Prize

TOWN HALL RENOVATION COMMITTEE  
1988 Annual Report

The renovation of the interior of the Town Hall is completed, except for some changes requested by the Governor's Commission on the Handicapped, to make the building more handicapped accessible. The Quimby Fund Trustees have graciously given their approval for the use of part of the "Frost Lot" for town parking. There will be a handicapped ramp built from this parking lot to the Town Hall.

Now that the sewer work is finished, the landscaping of the Town Hall can proceed. It is the plan of this Committee to keep the planting simple and as maintenance free as possible. As much as practical, the parking lot will be screened from view with planting.

We expect this will be our last entry in a Town Report and would like to take this opportunity to thank the Quimby Fund, the White Sylvania Trust and all the Sandwich residents, both permanent and seasonal, for their generous support. Without this support the Town Hall could never have been renovated, as it has been, without the use of a penny of tax money. And our thanks to all the Selectmen, past and present, who have given freely of their time and help.

Respectfully submitted,

Richard L. Benton, Jr.  
Chairman

## ANNUAL REPORT OF THE SAMUEL H. WENTWORTH LIBRARY

A few words about the library.

Book is the word most often associated with a library, yet acquiring and cataloging books is only a part of the administration of the library. 14% of the total budget is expended on books. They are selected by a committee composed of the librarian, Sylbert Forbes, a trustee, John Perkins, and three appointed people, Sally Kalette, Richard Lyons, and Ethyl Mykland. This committee works regularly in order to make the best possible selection for the library's collection. They have done an excellent job and the circulation figures confirm this. Both juvenile and adult circulation have increased significantly this year. The new color coded stripes on all adult fiction have made it easier to find one's favorite type of fiction and produced positive comments.

Roof is the word that makes the trustees shake and quake. Although we have repaid \$5000 of the \$20,000 we borrowed to fix the roofs, we are still under the financial strain this debt has put on our budget. Last summer new slate roofing tiles were purchased so repairs can continue to be made on the tile roof. New England Slate and Tile Co. replaced 20 cracked tiles and refashed the parapets. As there are more repairs needed in the future the word, roof, is going to haunt the trustees for a little longer.

Computer is the word that makes the trustees smile. With an appropriation from the Doris Benz Fund, the library now owns an IBM-PC. This will enable the library to be connected to one of the five state wide computers comprising the N.H. Automated Information Service. As soon as the installation is complete in Plymouth, Sandwich will be connected. This will make interlibrary loan easier, allow extensive research, and supply information on legislative activities in Concord. Walter Johnson is sharing his computer expertise with the staff and trustees. His skill and patience are appreciated.

Periodical is another word associated with libraries. Ann Papen volunteers to be in charge of all the magazine subscriptions. She is organized and efficient. There are 35 paid adult, and 1 paid children's subscriptions. Three magazines are donated while five come free. The library is very happy to receive gift subscriptions.

In the dictionary the word audio is an adjective, but to the library trustees it is a noun meaning tapes and records. Ruth Congdon has become chairman of this committee. She is appreciative of all donated tapes and has chosen new materials wisely with limited funds. When the library learned that the record player could not be repaired, it was replaced with a new record and cassette player.



The new unabridged dictionary at the library defines a friend as one who gives assistance. The trustees could have written that description to describe the Friends of the Library. Under the able leadership of Shirley Lyons, they have given much assistance. They have organized programs, raised vital funds, decorated the library at various seasons, mounted displays, paid for the maintenance of the gardens, delivered books to shut-ins, supplied volunteers at the desk, and run a children's story hour bi-monthly.

The last word in the report is thanks. Thanks to Richard Papen for caring for the building and grounds, thanks to Jane Stokes for the spotless interior, and thanks to Sylbert Forbes and Mary Frances Hambrook, the librarians who serve the library above and beyond the call of duty. Thanks to all of you who volunteer your help to the library in so many ways. Last but not least, thanks to you, our patrons.

Respectfully submitted,

Barbara S. Parsons, Chairman  
Margaret Goodwin, Secretary  
William Smith, Treasurer

Jeffrey Fleischmann  
John Perkins  
Ruth Congdon, Trustees

## SAMUEL H. WENTWORTH LIBRARY

Circulation	
Fiction	3559
Non-Fiction	2224
Juvenile	5628
Magazines	1977
Concord Non-Fiction and other Libraries	44
	<hr/>
Total	13432
Recordings - January 1, 1988	1435
Books discarded	
Childrens	14
Adult	20
	<hr/>
Total	34
New	
Fiction	155
Non-Fiction	96
Children-Juvenile	189
	<hr/>
Total	440
Cassettes and Records	634
Cameras	9

## FINANCIAL - 1988

Cash on Hand January 1, 1988	\$	23.66
Received from Treasurer	\$	25.00

Total	\$	48.66
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Expenses	\$	48.66
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Balance on hand January 1, 1989	-0-
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Fines paid to Treasurer	\$	133.44
Copy money paid to Treasurer	\$	483.05

Magazine Subscriptions	38
------------------------	----

Gifts	4
-------	---

<u>42</u>
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Recordings January 1, 1988	1435
----------------------------	------

Cassettes	38
-----------	----

Discards	<u>0</u>
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Total December 31, 1988	1473
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Cameras - 2

Our Polaroid Cameras are still for loan - you buy your own film.

SANDWICH HIGHWAY DEPARTMENT  
1988 Annual Report

I feel 1988 was a very productive year for the Highway Department. Driveways were plowed six times for 1987 & 1988 season. The average is ten times.

The unusual mud season allowed work to begin earlier than normal, by the first of April we began placing 1 1/2" of crushed gravel on the dirt roads, replacing culverts, grading and raking roads.

We placed all but a few of the street signs beginning in May. By the end of the summer, approximately 50% of the street signs were missing. Posts were damaged or missing, signs were gone. This year we will try some new methods, hopefully they will work.

On May 19th our new 544E John Deere loader was delivered. On the 5th of July we started reconstruction of the Mountain Road. First thing was to remove all the large rocks from the road bed, then ditching, replacing culverts, cutting back banking. When the road bed was ready, Whitcomb Construction Corporation came in with their Bomag to recycle, grade and compact the old pavement. At this time we hauled in approximately 3000 cubic yards of 1 1/2" crushed gravel to create a new stable base. Once in place the road bed was shaped, compacted, then sealed with MC250 penetration, this was done on September 22, the final step of sealing was done on October 17.

A total of 7180 feet of road was rebuilt at a cost of \$45,000.00 with the money coming from the Block Grant.

I know the E2 and other new bridge signs are unattractive, but State laws and Town liability say we must use the signs. So much for progress.

I would like to thank the men of the Highway Department for their dedication, John, Bill, Ken and Ben. Again this past year Joanne and the Selectmen have been very helpful, thank you.

Respectfully submitted,

Peter E. Prentice  
Road Agent

PROPOSED EQUIPMENT REPLACEMENT SCHEDULE

YEAR	89	90	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15
POLICE Car 1	X		X																								
POLICE Car 2		X		X						X						X				X				X			
FIRE Truck 1																											
FIRE Truck 2							X																				
FIRE Truck 3																	X										
FIRE Truck 4																											
HIGHWAY Truck 1			X							X								X								X	
HIGHWAY Truck 2			X							X									X							X	
HIGHWAY Grader					X																						
HIGHWAY Loader 1										X										X							
HIGHWAY Loader 2																											
HIGHWAY Backhoe			X														X										X
HIGHWAY Sander 1				X																							
HIGHWAY Sander 2					X																						
HIGHWAY Jeep										X																	
HIGHWAY Pickup w/Plow	X						X													X							X
HIGHWAY Plow 1				X																							
HIGHWAY Plow 2																									X		
HIGHWAY Plow 3										X																	
* Military Truck																											
Rock Rake						X												X									
YEAR	89	90	91	92	93	94	95	96	97	98	99	00	01	02	03	04	05	06	07	08	09	10	11	12	13	14	15

\* Not to be replaced



## PROPOSED ROAD DEVELOPEMENT PROGRAM

## 1989

Bennett Street	Rebuild 300' section
Cleveland Hill Road	Repair
Mason Road	Rebuild 700'
Range Road	Pave from Conley's to Hank's
Taylor Road	Repair pavement build up west end
Vittum Hill Road	Reconstruct Rte. 25 end

## 1990

Elijah Beede Road	
Middle Road	Widen, build up, pipes
Wing Road	Widen, build up, pipes
Gran Smith Road	
Smith Road	

## No responsibility as yet

Eaton/Vittum Road	
Libby Road	
Dale Road	Winter plowing only
Miles Road	
Birch Tree Road	
Hannah Road	
Roads End	
Trask Hill Road	
River Road	Bridges only

Note: Adjustments will be made as time  
and money dictate.



**REPORT  
OF  
TRUST FUNDS**

**1988**

**TOWN OF SANDWICH**

## REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1983

DATE OF CREATION	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS GAIN/(LOSS)	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE
08/16/22	Charles M. Donovan	Cen - Little's Pond	100.00		100.00	0.60	8.11	(8.71)	0.00
01/17/33	Arven Blanchard	Cen - Little's Pond	100.00		100.00	0.60	8.11	(8.71)	0.00
05/10/41	Edith L. French	Cen - Little's Pond	75.00		75.00	0.44	6.08	(6.52)	0.00
08/04/43	George M. Need	Cen - Little's Pond	200.00		200.00	1.13	16.21	(17.40)	0.00
07/20/78	Herman E. Lewis	Cen - Little's Pond	1,000.31		1,000.31	5.64	31.09	(36.73)	0.00
02/08/10	Orilla P. Worrell	Cen - Rural	210.55		210.55	1.21	17.07	(18.28)	0.00
02/10/10	Charles Blanchard	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
12/31/10	Susan A. Sherman	Cen - Rural	150.00		150.00	0.76	12.15	(12.91)	0.00
12/26/11	Alfred A. Harston	Cen - Rural	500.00		500.00	2.42	40.50	(42.92)	0.00
12/26/11	Samuel Chase	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
11/29/14	Mrs. James E. Hudgett	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
01/23/17	Mrs. Henry Hanson	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
02/14/17	Nellie J. Nichol	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
02/04/18	Mrs. Emma Cox	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
11/04/22	Nellie Hodge	Cen - Rural	40.00		40.00	0.20	3.24	(3.44)	0.00
05/08/26	Ora Fellows	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
02/02/28	Hulda A. Wiggins	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
02/02/28	Melissa G. Rowe	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
07/26/28	Dr. A. B. Hoag	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
08/06/28	Stella A. Quinby	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
11/24/28	Freewill Baptist Church	Cen - Rural	500.00		500.00	2.56	40.51	(42.07)	0.00
11/24/28	George L. Clark	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
08/12/29	M. Quinby & H. Leavens	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
07/03/31	Oliver Lee	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
10/21/31	Jonathan & Julia Tappan	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
12/29/31	Frank S. Hunt	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
12/29/31	Herman E. Lewis	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
09/28/33	Frank B. Watson	Cen - Rural	150.00		150.00	0.76	12.15	(12.91)	0.00
07/22/36	Alonzo March Wallace	Cen - Rural	150.00		150.00	0.76	12.15	(12.91)	0.00
08/27/36	George S. Hoyt	Cen - Rural	300.00		300.00	1.54	24.30	(25.84)	0.00
08/02/37	Daniel D. Atwood	Cen - Rural	500.00		500.00	2.56	40.51	(42.07)	0.00
08/16/37	Edmund Quinby	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
12/29/37	Daniel D. Atwood	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
05/03/38	William McClosky	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00

10/20/38 Nathaniel Burleigh	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
05/19/39 Charles L. Wallace	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
06/30/39 Elmer B. Hart	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
03/18/40 Mary A. Harston	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
04/17/40 William Herne Estate	Cem - Rural	115.00	0.53	9.31	(9.83)	0.00
04/18/40 Lucy A. Silver Hunt	Cem - Rural	33.75	0.17	2.74	(2.91)	0.00
07/25/40 Walter S. Tappan	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
10/26/40 John S. Quinby	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
02/12/41 Joseph And Nancy Quinby	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
10/30/42 Walter G. Atwood	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
07/27/43 Leonard A. Smith	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
11/29/43 Frank Burleigh	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
02/01/44 William R. Bigelow	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
02/01/44 Warren J. Moulton	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
10/25/48 Edw. J. & Clarence Bryant	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
09/06/49 Eliza B. Atwood	Cem - Rural	148.23	0.76	12.01	(12.77)	0.00
09/06/49 James S. Rogers	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
09/06/49 Willis H. Smith	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
10/30/49 Amy H. Torrey	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
01/03/52 Cora M. Barker	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
10/11/52 Mrs. Ida M. Hanson	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
03/10/53 Katharine F. Bryer White	Cem - Rural	1,000.00	5.10	81.02	(86.12)	0.00
07/23/56 Perley C. Knox	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
09/18/61 Arthur J. Tuttle	Cem - Rural	550.00	2.81	44.56	(47.37)	0.00
04/09/66 James & Harriet Beede	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
09/16/66 Chancellor & Nancy Fortush	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
12/06/66 Bertha G. Smith Est.	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
12/27/66 Catlin, Ford & Smith Lots	Cem - Rural	1,000.00	5.10	81.02	(86.12)	0.00
04/02/68 Lorenzo D. Bean Lot	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
06/28/68 Charles & Eva Fellows	Cem - Rural	150.00	0.76	12.15	(12.91)	0.00
09/09/68 Edward & Victoria Gilman	Cem - Rural	100.00	0.52	8.11	(8.63)	0.00
06/01/70 Keith K. Lakey	Cem - Rural	400.00	2.03	32.41	(34.44)	0.00
12/14/70 John W. Beede Fund	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
12/14/70 Ruelen Hedge Fund	Cem - Rural	200.00	1.02	16.20	(17.22)	0.00
09/09/71 Luther J. Burrows	Cem - Rural	600.00	3.06	48.61	(51.67)	0.00
09/27/71 Carl G. Beede	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
07/17/72 Lawrence K. Hall	Cem - Rural	210.00	1.06	17.01	(18.07)	0.00
03/15/73 Ann B. & Philip S. Robbins	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
08/31/73 Fred & Virginia Crory	Cem - Rural	128.00	0.66	10.37	(11.03)	0.00
09/29/73 Charles & Janet Uhle	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00
10/03/73 Mr. & Mrs. Alexander Uhle	Cem - Rural	400.00	2.03	32.41	(34.44)	0.00
02/19/75 Herbert E. Moulton	Cem - Rural	300.00	1.54	24.30	(25.84)	0.00
08/19/75 Glenn Smith Fund	Cem - Rural	500.00	2.56	40.51	(43.07)	0.00



## REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1983

DATE OF CREATION	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS GAIN/(LOSS)	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE
10/16/75	Lena T. Nelson Fund	Cen - Rural	1,500.00		1,500.00	7.66	121.53	(129.19)	0.00
10/16/75	Mr & Mrs Nathaniel Burrows	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
01/05/76	Almira Tappan Dodge	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
04/19/76	Henry & Mary R. Balch	Cen - Rural	1,000.00		1,000.00	5.10	81.02	(86.12)	0.00
11/09/76	Francis D. Pratt	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
12/31/76	Arthur R. Brown	Cen - Rural	300.00		300.00	3.16	24.44	(27.60)	0.00
09/01/77	Frederick K. Larsen	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
09/12/77	Erskine & Catherine White	Cen - Rural	525.00		525.00	2.59	42.53	(45.12)	0.00
11/18/77	Guinevere Reickert	Cen - Rural	25.00		25.00	0.13	2.02	(2.15)	0.00
11/18/77	I. Guthrie Speers	Cen - Rural	425.00		425.00	1.97	34.41	(36.38)	0.00
11/18/77	William G. & Hope R. Hatcher	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
01/05/78	Edward A. Savin, Jr.	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
01/05/78	Gerard & Ruth Ives	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
04/14/78	Richard W. Ford	Cen - Rural	300.00		300.00	1.56	24.31	(25.87)	0.00
07/20/78	Herman E. Lewis	Cen - Rural	1,499.69		1,499.69	7.97	121.54	(129.51)	0.00
12/20/78	Slaker-Kiuhall	Cen - Rural	150.00		150.00	0.78	12.15	(12.93)	0.00
05/25/79	Harry R. Taylor	Cen - Rural	350.00		350.00	2.69	28.43	(31.12)	0.00
07/27/79	Rufus Garland Trust	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
10/01/79	Mr & Mrs Oliver Coolidge	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
10/19/79	Polly Switzer	Cen - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
12/03/79	Richard & Ann Papen	Cen - Rural	60.00		60.00	0.31	4.86	(5.17)	0.00
12/11/79	Dr & Mrs Jodi Folch-Pi	Cen - Rural	700.00		700.00	3.58	56.71	(60.29)	0.00
12/17/79	Nathaniel H. Burrows	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
04/14/80	Dr & Mrs Donald Hight	Cen - Rural	372.00		372.00	2.35	30.18	(32.53)	0.00
05/19/80	Monroe & Bernice Michael	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
06/02/80	Dr & Mrs H Curtis Wood Jr	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
06/12/80	Austin Burrows	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
06/16/80	Annette Blondeau	Cen - Rural	280.00		280.00	1.43	22.68	(24.11)	0.00
06/16/80	John & Janet Laverack	Cen - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
07/03/80	Mr & Mrs Theodore Hope Jr	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
12/11/80	William Biddle	Cen - Rural	125.00		125.00	0.65	10.13	(10.78)	0.00
02/27/81	Rev Harris W. & Jean Howe	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
06/03/81	Thomas Marshall Dix	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
07/02/81	Roger & Frederika Herriman	Cen - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
09/23/82	Mrs Peter Burrows	Cen - Rural	200.00		200.00	1.02	16.20	(17.22)	0.00
12/30/82	Dr Gurney Taylor	Cen - Rural	300.00		300.00	1.54	24.30	(25.84)	0.00



## REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1988

DATE OF CREATION	TRUST NAME	PURPOSE	***** PRINCIPAL *****			***** INCOME *****			ENDING BALANCE
			BEGINNING BALANCE	NEW FUNDS GAIN/(LOSS)	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	
03/22/83	Mr & Mrs Haven Tibbitts	Cem - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
06/06/84	David R. & Elizabeth Howe	Cem - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
11/28/84	Ethel Carter	Cem - Rural	10.00		10.00	0.04	0.81	(0.85)	0.00
11/28/84	June Nicoli	Cem - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
11/28/84	Vaughan & Lois Harman	Cem - Rural	500.00		500.00	2.56	40.51	(43.07)	0.00
11/28/84	Winona R Bailey	Cem - Rural	100.00		100.00	0.52	8.11	(8.63)	0.00
12/01/84	Mr & Mrs Robert Gifford	Cem - Rural	525.00		525.00	3.13	42.57	(45.70)	0.00
05/25/85	Erving & Evelyn Hudgett	Cem - Rural	50.00		50.00	0.25	4.05	(4.30)	0.00
03/20/85	Mr & Mrs Willem Linscheer	Cem - Rural	300.00		300.00	7.46	24.79	(32.25)	0.00
03/20/85	Ralph W. Nelson	Cem - Rural	10.00		10.00	0.23	3.82	(4.05)	0.00
03/20/85	Vanderpol Adriance	Cem - Rural	500.00		500.00	11.54	41.23	(52.77)	0.00
10/16/85	Mr & Mrs Ruratie McFee	Cem - Rural	200.00		200.00	1.86	16.27	(18.13)	0.00
10/30/85	Mr & Mrs Curtis Beaton	Cem - Rural	100.00		100.00	1.20	8.16	(9.36)	0.00
04/23/86	Willem Linscheer	Cem - Rural	200.00		200.00	6.36	16.63	(22.99)	0.00
06/24/86	M/H J. Giffour Iyson	Cem - Rural	100.00		100.00	2.38	8.25	(10.63)	0.00
08/27/86	M/H Philip Ryder	Cem - Rural	100.00		100.00	2.20	8.23	(10.43)	0.00
07/14/87	Edith F. Gregson	Cem - Rural	400.00		400.00	10.69	33.10	(43.79)	0.00
09/10/87	Alan & Reisy Switzer	Cem - Rural	100.00		100.00	1.79	8.21	(10.00)	0.00
10/22/87	Lester A. Lear	Cem - Rural	300.00		300.00	3.40	24.46	(27.86)	0.00
02/14/17	Mrs. Mary Peaslee	Cem - N. Sand	100.00		100.00	0.70	8.12	(8.82)	0.00
02/20/24	Elizabeth H. Haddock	Cem - N. Sand	100.00		100.00	0.70	8.12	(8.82)	0.00
07/10/87	Dr. & Mrs. J. C. Thompson	Cem - N. Sand	500.00		500.00	13.68	41.40	(55.08)	0.00
10/05/84	James & Harriet Reede	Cem - Reede	200.00		200.00	1.16	16.21	(17.37)	0.00
02/14/85	Elizabeth & Grant Powers	Cem - Elm Hill	100.00		100.00	0.70	8.12	(8.82)	0.00
03/08/26	Hamlin Huntress	Cem - E. Sand	200.00		200.00	1.41	16.23	(17.64)	0.00
04/27/14	Eliza B. Atwood	Cem - E. Sand, Nelson	25.00		25.00	0.18	2.03	(2.21)	0.00
10/23/20	Wilson D. George	Cem - Family M. Sand	150.40		150.40	1.06	12.21	(13.27)	0.00
04/02/21	William B. Fellows	Cem - Grove	100.00		100.00	1.36	8.17	(9.53)	0.00
06/07/22	I. Hartwell Smith	Cem - Grove	330.00		330.00	1.60	30.76	(32.36)	0.00
06/30/39	Elmer B. Hart	Cem - Grove	100.00		100.00	1.36	8.17	(9.53)	0.00
04/17/54	Robert T. Russell	Cem - Grove	1,000.00		1,000.00	3.65	31.06	(36.71)	0.00
01/26/70	Thomas Smith	Cem - Grove	200.00		200.00	0.74	16.18	(16.92)	0.00
09/16/76	James & Jane Burgin	Cem - Grove	200.00		200.00	0.74	16.18	(16.92)	0.00
07/21/39	Charles B. Hoyt	Cem - Grove/Rural	300.00		300.00	2.15	24.36	(26.51)	0.00
02/02/01	Bessie Lovering	Cem - Hubbard E. Sand	25.00		25.00	0.13	2.83	(3.21)	0.00
03/11/57	James E. Hoyt	Cem - Hubbard/Little's P	200.00		200.00	1.41	16.23	(17.64)	0.00

## REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH FOR 1983

DATE OF CREATION	TRUST NAME	PURPOSE	BEGINNING BALANCE	NEW FUNDS GAIN/(LOSS)	ENDING BALANCE	BEGINNING BALANCE	INCOME	PAID OUT	ENDING BALANCE
02/04/18	Misses Mason	Cem - Mason	189.00		100.00	0.24	3.03	(3.32)	0.00
06/25/27	Charlotte Wallace Davis	Cem - Mason	50.00		50.00	0.12	4.04	(4.16)	0.00
07/18/27	Calvin Mason	Cem - Mason	50.00		50.00	0.12	4.04	(4.16)	0.00
10/31/75	Mary S. Wisny Memorial	Cem - Mason	5,000.00		5,000.00	30.44	403.49	(433.93)	0.00
03/25/21	Walter B. Hill	Cem - N. Sand Friends	200.00		200.00	1.13	16.21	(17.40)	0.00
05/27/57	Effie M. Langley	Cem - N. Sand Friends	200.00		200.00	1.19	16.21	(17.40)	0.00
05/24/73	Bernice Peaslee	Cem - Skinner	100.00		100.00	0.70	8.12	(8.82)	0.00
10/28/62	Arthur Thompson	Cem - Thompson	300.00		300.00	2.11	24.35	(26.46)	0.00
06/13/74	Lena T. Nelson Fund	Cem - Thompson	6,250.00		6,250.00	31.09	506.30	(537.39)	0.00
03/07/20	George W. Thompson	Cem - Thompson W Sand	220.00		220.00	3.25	18.00	(21.25)	0.00
04/15/63	Charles A. Fowler	Cem - Need	300.00		300.00	2.11	24.35	(26.46)	0.00
01/03/16	Charles H. White	Cem - White	1,000.00		1,000.00	7.02	81.17	(88.19)	0.00
02/20/68	William Burling	Cem - Whiteface	107.43		107.43	1.38	8.77	(10.15)	0.00
04/15/63	Charles A. Fowler	Cem - Whiteface	300.00		300.00	2.11	24.35	(26.46)	0.00
08/17/82	Marquette & Stephen Davol	Cem - Whiteface	200.00		200.00	1.41	16.23	(17.64)	0.00
12/30/12	Erastus P. Jewell	Library	300.00		300.00	2.44	40.50	(43.00)	6.94
03/01/20	Charles Blanchard	Library	3,834.00		3,834.00	22.45	311.26	(301.50)	32.21
04/27/47	Joseph Wentworth "A"	Library	2,000.00		2,000.00	13.03	162.27	(157.50)	17.80
01/03/52	Cora M. Barker	Library	500.00		500.00	2.43	40.50	(43.00)	3.33
02/07/68	Stephen Wentworth Memorial	Library	11,312.50		11,312.50	71.54	966.01	(965.40)	72.15
04/22/77	Marjorie Thompson Tr	Child, School	15,159.40		15,159.40	6,450.42	1,741.92	(11,350.00)	6,840.34
03/26/80	Edrie Burrows	Children	1,512.25		1,512.25	1,054.73	206.93	(1,261.71)	1,261.71
07/27/53	Albert C. Blanchard	Children's Fund	13,717.00		13,717.00	179.62	1,120.18	(1,125.00)	174.30
03/12/83	Lena T. Nelson Memorial Day	Dental Fund	1,151.76		1,151.76	795.84	157.00	(952.84)	952.84
06/01/84	Doris L. Benz	General Purpose	5,000.00		5,000.00	1,429.17	518.24	(383.25)	1,564.16
01/01/31	Noses A Hall	Highway Fund	32,351.31		32,351.31	2,809.67	10,857.53	(13,709.00)	41,895.25
02/07/77	Bicentennial	Home Nursing	26,846.56		26,846.56	2,152.78	2,341.60	(4,494.38)	5,692.28
03/17/84	Sandwich Home Nursing Asso	Maint & Lap Swim Areas	4,573.39		4,573.39	3,823.23	676.83	(4,500.06)	4,500.06
07/01/37	Daniel D. Atwood	Recreation	453.55		453.55	230.76	55.57	(286.33)	286.33
07/01/37	Daniel D. Atwood	School Fund	4,000.00		4,000.00	23.20	324.30	(350.00)	4,000.00
07/01/37	Daniel D. Atwood	Sidewalk Fund	400.00		400.00	250.53	52.44	(303.02)	303.02
02/16/37	Sandwich Town Grange Fair	Town	2,189.63		2,189.63	993.50	256.59	(291.00)	959.09
09/13/49	Slade Improvement Fund	Town Improvement	1,000.00		1,000.00	662.93	134.05	(797.03)	797.03
01/05/88	Remick Park	N Sandwich	0.00	1,299.46	1,299.46	0.00	104.75	(104.75)	104.75

## COMMON FUND TOTALS

New funds - added to company fund 11/1/89

COMMON FUND TOTALS									
New funds - added to common fund 1/1/89									
10/13/88	Patricia & Arthur Heard	Rural Cem.							
03/28/88	Robert Ramirez	Memorial trust	150.00			0.00	2.22		2.22
07/08/88	Donald Hight	Addition to Rural	5,000.00			0.00	314.40		314.40
			35.00			0.00	1.16		1.16
SUB - TOTALS			282,916.77	6,494.46	0.00	289,401.23	56,129.14	27,434.43	70,059.90
09/26/69	Joseph Wentworth "B" - Library.	1st Capital Bank ***	359,926.33	0.00	6,295.39	366,221.72	0.00	30,422.16	0.00
TOTAL TRUST FUNDS			642,843.10	6,494.46	6,295.39	655,622.95	56,129.14	58,174.37	70,377.68

REPORT OF THE TRUSTEES OF TRUST FUNDS OF THE TOWN OF SANDWICH, NH ON CAPITAL RESERVES FOR THE YEAR ENDED DECEMBER 31, 1982

PURPOSE	01/01/88 BALANCE	12/31/88 BALANCE	01/01/89 BALANCE	INCOME	PAID OUT	EXPENSE	12/31/88 BALANCE	INCOME AND PRINCIPAL TOTAL
Highway Equipment	32,031.85	14,674.27	29,667.41	1,532.61	(29,667.41)		1,532.61	16,206.88
Fire Protection Equipment	36,200.00	36,200.00	9,865.54	4,727.64			13,793.18	49,993.18
Office Equipment	4,878.00	4,878.00	3,141.77	837.60			3,979.37	8,857.37
Plowing	32,000.00	32,000.00	4,927.90	3,946.39			3,674.29	40,674.29
Quap Fund	13,000.00	13,000.00	3,841.24	1,753.94			5,600.18	18,600.18
Police Dept Equip	155.00	165.00	3,225.05	354.06			3,794.11	3,794.11
Landfill Closure	37,651.96	15,530.29	2,340.77	1,622.02	(2,340.77)		1,622.02	17,152.31
Sewer	2,200.00	2,200.00	29.06	232.31			261.87	2,461.87
Sub-totals	158,126.81	0.00	(39,479.25)	14,912.07	(32,008.18)	0.00	39,042.63	157,690.19

## Seperately invested funds and new fund added to common fund 1/1/33

Sewer	0.00	2,200.00	2,200.00	0.00	77.17	77.17	2,277.17
Fire Dept	0.00	20,000.00	20,000.00	0.00	1,257.63	1,257.63	21,257.63
Police Dept	0.00	5,000.00	5,000.00	0.00	314.41	314.41	5,314.41
Highway Dept	0.00	5,000.00	5,000.00	0.00	314.41	314.41	5,314.41
Plowing	0.00	12,000.00	12,000.00	0.00	754.58	754.58	12,754.58
Landfill closure	49,283.07		49,283.07	3,438.89	4,088.68	7,527.57	56,810.64
Landfill closure	0.00	40,000.00	40,000.00	0.00	2,515.27	2,515.27	42,515.27
TOTALS	49,283.07	84,200.00	0.00	133,483.07	3,438.89	3,322.15	0.00
Grand Totals	207,403.83	84,200.00	(39,479.25)	252,130.63	59,577.63	24,234.22	(32,008.18)
					0.00	51,803.67	303,934.30

This is to certify that this report is complete and correct, to the best of our knowledge and belief.

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Dana Pearson

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Jane Brewer

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Jane Beckman - Trustee



CARRI PLODZIK SANDERSON Professional Association

193 North Main Street Concord, N.H. 03301 (603)225-6996

**INDEPENDENT AUDITOR'S REPORT**

To the Members of  
the Board of Selectmen  
Town of Sandwich  
Sandwich, New Hampshire

We have audited the general purpose financial statements of the Town of Sandwich as of and for the year ended December 31, 1988, as listed in the table of contents. We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Asset Group of Accounts, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Asset Group of Accounts results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Sandwich at December 31, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole and on the combining and individual fund financial statements. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the financial statements of the Town of Sandwich. The information in this schedule has been subjected to the auditing procedures applied in the audit of the general purpose, combining and individual fund financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the respective individual funds taken as a whole.

 Paul J. Murawski CMA

February 7, 1989

CARRI PLODZIK SANDERSON  
Professional Association

# EXHIBIT A

TOWN OF SANDWICH  
Combined Balance Sheet - All Fund Types and Account Groups  
December 31, 1988

	Governmental Fund Types			Fiduciary Fund Type	Account Groups	Totals	
	General	Special Revenue	Capital Projects			(Memorandum Only)	
						December 31, 1988	December 31, 1987
<b>ASSETS</b>							
Cash and Equivalents	\$516,083	\$116,000	\$156,537	\$ 581,236	\$	\$1,369,856	\$1,553,133
Investments, At Cost				460,325		460,325	426,366
Receivables, Net							
Taxes	137,407					137,407	80,578
Special Assessments	45,748					45,748	55,632
Accounts		3,181				3,181	390
Accrued Interest		4,512				4,512	2,750
Due From Other Governments	8,834					8,834	11,626
Due From Other Funds	21,771	53,208				74,979	70,153
Amount To Be Provided For Retirement of General Long-term Debt					665,000	665,000	710,000
<b>TOTAL ASSETS</b>	<b>\$729,843</b>	<b>\$176,901</b>	<b>\$156,537</b>	<b>\$1,041,561</b>	<b>\$665,000</b>	<b>\$2,769,842</b>	<b>\$2,910,628</b>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>Liabilities</b>							
Accounts Payable	\$ 3,266	\$ 285	\$ 5,481	\$	\$	\$ 3,551	\$ 3,026
Contracts Payable						5,481	39,209
Accrued Interest Payable		480				480	640
Due To Other Governments	345,639					345,639	408,998
Due To Other Funds	51,708	2,028	19,743	1,500		74,979	70,153
Deferred Revenue	10,000					10,000	
General Obligation Bonds Payable					665,000	665,000	710,000
Notes Payable		15,000				15,000	20,000
Deferred Special Assessments	45,748					45,748	53,657
<b>Total Liabilities</b>	<b>456,361</b>	<b>17,793</b>	<b>25,224</b>	<b>3,500</b>	<b>665,000</b>	<b>1,165,878</b>	<b>1,305,683</b>
<b>Fund Equity</b>							
<b>Fund Balances</b>							
Reserved For Encumbrances	65,213			726,001		65,213	67,975
Reserved For Endowments						726,001	698,972
Reserved For Incomplete Contracts			46,510			46,510	
Reserved For Subsequent Years' Expenditures		13,900				13,900	
Unreserved							
Designated For Capital Outlay			9,803	303,934		313,737	301,908
Undesignated	208,269	145,208	75,000	10,126		438,603	536,090
<b>Total Fund Equity</b>	<b>273,482</b>	<b>159,108</b>	<b>131,313</b>	<b>1,040,061</b>		<b>1,601,964</b>	<b>1,604,945</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$729,843</b>	<b>\$176,901</b>	<b>\$156,537</b>	<b>\$1,041,561</b>	<b>\$665,000</b>	<b>\$2,769,842</b>	<b>\$2,910,628</b>



EXHIBIT B  
TOWN OF SANDWICH  
Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental Fund Types and Expendable Trust Funds  
For the Fiscal Year Ended December 31, 1988

	Governmental Fund Types		Fiduciary Fund Type Expendable Trust	Totals (Memorandum Only)	
	General	Special Revenue Capital Projects		December 31, 1988	December 31, 1987
<b>Revenues</b>					
Taxes	\$1,250,894	\$	\$	\$1,250,894	\$1,136,160
Intergovernmental Revenues	173,119	101,800		274,919	794,564
Licenses and Permits	106,788			106,788	98,500
Charges for Services	5,839			5,839	42,424
Miscellaneous	55,148	26,797	24,624	186,040	127,627
<b>Other Financing Sources</b>					
Operating Transfers In	99,164	31,922	84,200	215,286	176,721
<b>Total Revenues and Other Sources</b>	<u>1,690,952</u>	<u>111,393</u>	<u>108,824</u>	<u>2,039,766</u>	<u>2,376,096</u>
<b>Expenditures</b>					
General Government	255,512	2,090		257,602	170,470
Public Safety	66,416			66,416	58,009
Highways, Streets, Bridges	221,041	7,459		228,500	189,700
Sanitation	78,028			78,028	40,947
Health	47,172			47,172	39,579
Welfare	3,800			3,800	4,455
Culture and Recreation	10,891	46,301		57,192	41,625
Debt Service	127,973	824		128,797	128,231
Capital Outlay	62,168	5,059	147,239	214,466	718,906
Public Service Enterprises		9,914		9,914	6,301
<b>Other Financing Uses</b>					
Operating Transfers Out	869,432	15,400	71,612	977,063	910,422
<b>Total Expenditures and Other Uses</b>	<u>1,742,431</u>	<u>87,047</u>	<u>71,612</u>	<u>2,068,950</u>	<u>2,308,645</u>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	( 51,481)	24,346	37,212	( 29,184)	67,451
<b>Fund Balances - January 1</b>	<u>324,963</u>	<u>134,762</u>	<u>266,722</u>	<u>897,021</u>	<u>829,570</u>
<b>Fund Balances - December 31</b>	<u>\$ 273,482</u>	<u>\$159,108</u>	<u>\$303,934</u>	<u>\$ 867,837</u>	<u>\$ 897,021</u>

**EXHIBIT C**  
**TOWN OF SIMPSON**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**General and Special Revenue Fund Types**  
**For the Fiscal Year Ended December 31, 1988**

	General Fund			Special Revenue Funds			Totals		
	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)	Budget	Actual	Variance (Unfavorable)
<b>Revenues</b>									
Taxes									
Intergovernmental Revenues	\$1,217,417	\$1,250,894	\$ 33,477				\$1,217,417	\$1,250,894	\$ 33,477
Licenses and Permits	150,628	173,119	22,491				150,628	173,119	22,491
Charges for Services	82,250	106,788	24,538				82,250	106,788	24,538
Miscellaneous	1,000	5,839	4,839				1,000	5,839	4,839
	25,000	55,148	30,148	32,600	79,471	46,871	57,600	134,619	77,019
<b>Other Financing Sources</b>									
Operating Transfers In	100,939	99,164	( 1,775)				100,939	99,164	( 1,775)
<b>Total Revenues and Other Sources</b>	<b>1,577,234</b>	<b>1,690,952</b>	<b>113,718</b>	<b>32,600</b>	<b>111,393</b>	<b>78,793</b>	<b>1,609,834</b>	<b>1,802,345</b>	<b>192,511</b>
<b>Expenditures</b>									
General Government	242,294	255,512	( 13,218)				242,294	255,512	( 13,218)
Public Safety	75,133	66,416	8,717		2,090	( 2,090)	75,133	66,416	8,717
Highways, Streets, Bridges	248,039	221,041	26,998		7,459	( 7,459)	248,039	228,500	19,539
Sanitation	77,990	78,028	38				77,990	78,028	38
Health	47,420	47,172	248				47,420	47,172	248
Welfare	11,800	3,800	8,000				11,800	3,800	8,000
Culture and Recreation	12,638	10,891	1,747	5,000	46,301	( 41,301)	17,638	57,192	( 39,554)
Debt Service	114,625	127,973	( 13,348)		824	( 824)	114,625	128,797	( 14,172)
Capital Outlay	97,838	62,168	35,670		5,059	( 5,059)	97,838	67,227	30,611
Public Service Enterprises				13,400	9,914	3,486	13,400	9,914	3,486
<b>Other Financing Uses</b>									
Operating Transfers Out	869,432	869,432		14,209	15,400	( 1,200)	883,632	884,832	( 1,200)
<b>Total Expenditures and Other Uses</b>	<b>1,797,209</b>	<b>1,742,433</b>	<b>54,776</b>	<b>32,600</b>	<b>87,047</b>	<b>( 54,447)</b>	<b>1,829,809</b>	<b>1,829,480</b>	<b>329</b>
<b>Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses</b>	<b>( 219,975)</b>	<b>( 51,481)</b>	<b>168,494</b>				<b>( 219,975)</b>	<b>( 27,135)</b>	<b>192,840</b>
<b>Fund Balances - January 1</b>	<b>324,963</b>	<b>324,963</b>		<b>134,762</b>	<b>134,762</b>		<b>459,725</b>	<b>459,725</b>	
<b>Fund Balances - December 31</b>	<b>\$ 104,988</b>	<b>\$ 273,482</b>	<b>\$ 168,494</b>	<b>\$ 134,762</b>	<b>\$ 159,108</b>	<b>\$ 24,346</b>	<b>\$ 239,750</b>	<b>\$ 432,590</b>	<b>\$ 192,840</b>

EXHIBIT D  
TOWN OF SANDWICH  
Combined Statement of Revenues, Expenses and Changes Fund Balances  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1988

	Town Trust Funds	Wentworth Library	Cemetery Trusts	Totals (Memorandum Only)	
				December 31, 1988	December 31, 1987
<u>Operating Revenues</u>					
New Funds	\$ 6,484	\$	\$	6,484	1,300
Gain on Sale of Securities		6,295		6,295	15,588
Interest and Dividends	28,639	32,560	484	61,683	56,912
Miscellaneous			1,500	1,500	1,527
<u>Other Operating Sources</u>					
Operating Transfers In			2,481	2,481	2,005
<u>Total Operating Revenues and Other Sources</u>	<u>35,123</u>	<u>38,855</u>	<u>4,465</u>	<u>78,443</u>	<u>77,432</u>
<u>Operating Expenses</u>					
Cemetery Maintenance	3,268		2,838	6,106	6,588
Health Care	1,125			1,125	1,320
Education	350			350	192
Management Fees	2,406	141		2,547	2,314
<u>Other Operating Uses</u>					
Operating Transfers Out	7,261	32,398	453	40,112	32,641
<u>Total Operating Expenses and Other Uses</u>	<u>14,410</u>	<u>32,539</u>	<u>3,291</u>	<u>50,240</u>	<u>43,055</u>
<u>Net Income</u>	<u>20,713</u>	<u>6,316</u>	<u>1,174</u>	<u>28,203</u>	<u>34,377</u>
<u>Fund Balances - January 1</u>	<u>320,182</u>	<u>378,790</u>	<u>8,952</u>	<u>707,924</u>	<u>673,547</u>
<u>Fund Balances - December 31</u>	<u>\$340,895</u>	<u>\$385,106</u>	<u>\$10,126</u>	<u>\$736,127</u>	<u>\$707,924</u>

EXHIBIT E  
TOWN OF SANDWICH  
Statement of Changes in Financial Position  
All Nonexpendable Trust Funds  
For the Fiscal Year Ended December 31, 1988

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	Fiduciary Fund Type Nonexpendable Trust Funds	Total (Memorandum Only) December 31, 1987
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	<u>\$28,203</u>	<u>\$ 34,377</u>
 <u>Elements of Net Increase</u>		
<u>(Decrease) In Working Capital</u>		
Cash	(\$ 5,756)	\$161,705
Investments	<u>33,959</u>	( <u>127,328</u> )
 <u>Net Increase In Working Capital</u>	 <u>\$28,203</u>	 <u>\$ 34,377</u>

## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies employed in the preparation of these financial statements.

A. *Governmental Reporting Entity*

The financial statements of the Town of Sandwich have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to the government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's accounting policies are described below.

For financial reporting purposes, in conformity with the National Council on Governmental Accounting Statement Number 3, "Defining the Governmental Report Entity", the Town of Sandwich includes all funds, account groups, agencies, boards, commissions and authorities that are controlled by or dependent on the Town's executive or legislative branches. Control by or dependence on the Town was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues, or general obligations of the Town, and obligation of the town to finance any deficits that may occur, or receipt of significant subsidies from the Town.

B. *Fund Accounting*

The accounts of the Town are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the Town:

**GOVERNMENTAL FUNDS**

*General Fund* - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

*Special Revenue Funds* - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or



TOWN OF SANDWICH

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

regulatory provisions or administrative action. Included in this fund type are the Land Trust, Wentworth Library, Forestry Committee, Driveway Plowing, Special Trusts, Conservation Commission, Town Records, and Sewer Funds.

*Capital Projects Funds* - Transactions related to resources obtained and used for the acquisition, construction, or improvement of capital facilities are accounted for in Capital Projects Funds. Such resources are derived principally from proceeds of long-term notes or bonds and from Federal and State grants.

*FIDUCIARY FUNDS*

*Trust Funds* - Trust Funds are used to account for the assets held in trust by the Town. The Nonexpendable and Expendable Trust Funds (which include Capital Reserve Funds) are shown in this fund type.

*C. Account Groups (Fixed Assets and Long-term Liabilities)*

All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

General fixed assets have been acquired for general governmental purposes and have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in a General Fixed Asset Group of Accounts for accountability purposes. In accordance with the practices followed by other municipal entities in the State, the Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by generally accepted accounting principles, is not included in this financial report.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-term Debt Account Group. This account group is not a fund. It is concerned only with the measurement of financial position and not results of operations. Since they do not affect net current assets, such long-term liabilities are not recognized as governmental fund type liabilities. They are instead reported as liabilities in the General Long-term Debt Account Group.



## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

**D. Basis of Accounting**

The accounts of the General, Special Revenue, Capital Projects and Expendable Trust Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, sources of financial resources and assets are recognized when measurable and available to finance operations during the year. Uses of financial resources and liabilities are recognized when obligations are incurred from receipt of goods and services, when assessments are made by the State or, in the case of judgments and claims against the Town, when there is a probability that such judgments and claims will result in liabilities, the amounts of which can be reasonably estimated. Exceptions to this general rule include: 1) accumulated unpaid vacation and sick pay, and 2) principal and interest on general long-term debt which is recognized when due. All Nonexpendable Trust Funds are accounted for using the accrual basis of accounting.

**E. Budgetary Accounting**

General governmental revenues and expenditures accounted for in budgetary funds are controlled by a formal integrated budgetary accounting system in accordance with various legal requirements which govern the Town's operations. State Statutes require balanced budgets but provide for the use of beginning general fund unreserved fund balance to achieve that end. In 1988, the beginning fund balance was applied as follows:

Unreserved Fund Balance	
Used To Reduce Tax Rate	\$152,000
Beginning Fund Balance -	
Reserved For Encumbrances	<u>67,975</u>
Total Use of Beginning Fund Balance	<u>\$219,975</u>

**F. Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and continuing appropriations (certain projects and specific items not fully expended at year end) are recognized, is employed in the governmental funds. Encumbrances are not the equivalent of expenditures and are therefore reported as part of the fund balance at December 31, 1988 and are carried forward to supplement appropriations of the subsequent year.

The General Fund reserve for encumbrances at December 31, 1988 is detailed in Exhibit A-2 and totals \$65,213.

## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

*G. Cash and Investments*

At year end, the carrying amount of the Town's deposits was \$1,368,356 and the bank balance was \$2,204,876. Of the bank balance, \$777,932 was covered by Federal depository insurance and \$1,426,944 was uninsured.

State Statutes authorize the Town to invest excess funds in the custody of the Treasurer in obligations of the United States Government, in savings bank deposits of banks incorporated under the laws of the State of New Hampshire, in certificates of deposit of banks incorporated under the laws of the State of New Hampshire, or in national banks located within this State or the State of Massachusetts. These financial statements report investments in certificates of deposit and savings bank deposits under the caption Cash and Equivalents.

The Town is further authorized to invest Trust Funds in obligations of political subdivisions and stocks and bonds, as they are legal for investment by New Hampshire savings banks. Capital Reserve Funds must be kept separate and not intermingled with Trust Funds. Capital Reserve Funds may be invested only in savings bank deposits of New Hampshire banks, or in United States or State of New Hampshire bonds or notes.

Investments in all instances are stated at cost or, in the case of donated investments, at market value at the time of bequest or receipt. Investments at year end are as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
U. S. Government Obligations	\$238,546	\$240,192
Common Stock	156,026	208,081
Corporate Bonds	<u>65,753</u>	<u>64,500</u>
<u>Totals</u>	<u>\$460,325</u>	<u>\$512,773</u>

*H. Accumulated Unpaid Vacation and Sick Pay*

Accumulated unpaid vacation and sick pay is not accrued in the governmental funds using the modified accrual basis of accounting. Employees may accumulate up to 15 days sick leave at a rate of 5 days per year. Vacation is granted in varying amounts based on department. Vacation pay accumulation does not exceed a normal year's allowance. Accumulated sick leave is indeterminable.

*I. Taxes Collected For Others*

The property taxes collected by the Town include taxes levied for the Interlakes Cooperative School District and Carroll County, which are remitted to these governmental units as required by law. The ultimate responsibility for the collection of taxes rests with the Town.

## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

*J. Property Taxes*

The National Council on Governmental Accounting, Interpretation 3, referring to property tax revenue recognition, requires disclosure if property taxes receivable, which are to be collected beyond a period of 60 days subsequent to year's end, are recognized on the balance sheet and not reserved. In accordance with the practice followed by other municipal entities in the State of New Hampshire, the Town of Sandwich annually recognizes, without reserve, all taxes receivable at the end of the fiscal year. The Town feels this practice of accrual is justified, as it more appropriately matches the liability to the school district entity at December 31 with collections which are intended to finance these payments through June 30 of the following year.

Annually, the Town establishes and raises through taxation an amount for abatements and refunds of property and resident taxes, known as overlay. All abatements and refunds are charged to this account. The amount raised in 1988 was \$21,044 and expenditures amounted to \$34,327.

As prescribed by law, the tax collector places a lien on properties for all uncollected property taxes in the following year after taxes are due. The lien on these properties has priority over other liens and accrues interest at 18% per annum.

If property is not redeemed within the two-year redemption period, the property is tax-deeded to the Town.

*K. Interfund Transactions*

During the course of normal operations, the Town has numerous transactions between funds, including expenditures and transfers of resources to provide services and fund capital outlay. The accompanying governmental and fiduciary fund financial statements reflect such transactions as transfers.

*L. Interfund Receivable and Payable Balances*

Individual fund interfund receivable and payable balances at December 31, 1988 were as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$21,771	\$51,708
Special Revenue Fund	53,208	2,028
Capital Projects Fund		19,743
Trust Funds		1,500
<u>Totals</u>	<u>\$74,979</u>	<u>\$74,979</u>

## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

## M. Total Columns (Memorandum Only) on Combined Statements

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## N. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the government's financial position and operations. However, comparative data have not been presented in all statements because their inclusion would make certain statements unduly complex and difficult to understand.

## NOTE 2 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended December 31, 1988.

	<u>General Obligation Debt</u>
Long-term Debt Payable January 1, 1988	\$710,000
Long-term Debt Retired	<u>45,000</u>
Long-term Debt Payable December 31, 1988	<u>\$665,000</u>

Long-term debt payable at December 31, 1988 is comprised of the following individual issues:

General Obligation Debt

\$712,009 Sewer Improvement Bonds due in annual installments of \$42,009 in 1987, \$40,000 in 1988, and \$35,000 through 2006; interest from 7.30% to 7.70%	\$630,000
\$45,790 Sandwich Slopes Betterment Bonds due in annual installments of \$5,790 in 1987, and \$5,000 through 1995; interest from 5.60% to 7.85%	<u>35,000</u>
<u>Total</u>	<u>\$665,000</u>



## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

The annual requirements to amortize all debt outstanding as of December 31, 1988, including interest payments, are as follows:

Annual Requirements To Amortize Long-term Debt

<u>Fiscal Year Ending</u> <u>December 31</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1989	\$ 40,000	\$ 49,405	\$ 89,405
1990	40,000	46,520	86,520
1991	40,000	43,618	83,618
1992	40,000	40,700	80,700
1993	40,000	37,752	77,752
1994-2006	<u>465,000</u>	<u>242,030</u>	<u>707,030</u>
<u>Totals</u>	<u>\$665,000</u>	<u>\$460,025</u>	<u>\$1,125,025</u>

All debt is general obligation debt of the Town, which is backed by its full faith and credit.

Legal Debt Margin

According to State Law, Town borrowing (exclusive of Water and Sewer Bonds or Notes properly approved under the provision of the Municipal Finance Act) may not exceed one and seventy-five hundredths percent (1.75%) of the valuation of property based upon the applicable last locally assessed valuation of the municipality as last equalized by the Commissioner of Revenue Administration. At December 31, 1988, the Town of Sandwich had an equalized value of \$142,799,011 and a legal debt margin of \$2,498,983.

NOTE 3 - DEFINED BENEFIT PENSION PLAN

Only the Police Chief participates in the New Hampshire Retirement System, a multiple-employer public employee retirement system. The payroll covered by the system for the year ended December 31, 1988 was \$25,471.

All Town full-time employees are eligible to participate in the system. Employees who retire before age 65 are entitled to a retirement benefit equal to 1/60 of the employee's average final compensation multiplied by years of service. After attainment of age 65, the payment by the retirement system is reduced to 1/66 of the average final compensation. The system also provides death and disability benefits which are established by State Statute.

Covered employees other than police and fire personnel are required by State Statute to contribute 4.6% of their salary to the plan through June 30, 1988 and 5% thereafter; police and firemen contribute 9.3%. The Town is required by the same statute to contribute a percentage of the employee's salary, based on an actuarial valuation of the entire State plan performed June 30, 1985.

## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

These contributions represented 4.8% for police through June 30, 1988. From July 1, 1988, the Town's contribution rate was 5.53%. The contribution requirements for the year ended December 31, 1988 were \$3,689, which consisted of \$1,320 from the Town and \$2,369 from the employee.

The "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the system's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The State retirement system does not make separate measurements of assets and pension benefit obligations for individual employers. According to plan administrators, the pension benefit obligation at June 30, 1987 for the system as a whole, determined through an actuarial valuation performed as of that date, was \$633,344,000. The system's net assets available for benefits on June 30, 1987 (valued at market) were estimated at \$792,615,988, leaving no unfunded pension benefit obligation. The percentage that the Town of Sandwich has in relation to the entire plan cannot be determined.

## NOTE 4 - TRUST FUNDS

The principal amount of all Nonexpendable Trust Funds is restricted either by law or by terms of individual bequests, in that only income earned may be expended. The Town's Nonexpendable and Expendable Trust Funds at December 31, 1988 are detailed as follows:

<u>Purpose</u>	<u>Nonexpendable</u>	
	<u>Principal</u>	<u>Income</u>
Cemeteries	\$ 55,010	\$10,129
Highways and Sidewalks	60,248	10,490
Library	384,973	133
Recreation	7,844	6,153
Educational	24,159	7,154
Health Care	15,199	1,280
Patriotic Purposes	5,000	1,564
Selectmen's Discretionary	<u>103,190</u>	<u>43,601</u>
<u>Total Nonexpendable</u>	<u>\$655,623</u>	<u>\$80,504</u>



## TOWN OF SANDWICH

## NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 1988

	<u>Expendable</u>
<u>Capital Reserve Funds</u>	
Highway Equipment	\$ 74,950
Fire Protection Equipment	71,251
Dump	18,600
Police Department Equipment	9,059
Office Equipment	8,857
Landfill Closure	116,478
Sewer Leach Field	<u>4,739</u>
<u>Total Expendable</u>	<u>303,934</u>
<u>Total All Trust Funds</u>	<u>\$1,040,061</u>

## NOTE 5 - CAPITAL PROJECT FUND (SEWER PROJECT)

## Bonds or Notes Authorized - Unissued

Article No. II of the March 13, 1984 Town Meeting appropriated \$2,838,000 for the purpose of designing and constructing sewerage and sewage treatment facilities, and authorized long-term borrowing not to exceed \$927,000 in accordance with the State of New Hampshire Municipal Finance Act. The Town issued bonds totaling \$712,009 towards the project in 1986, leaving a balance of \$214,991 authorized unissued.

## NOTE 6 - LEASE AGREEMENT - HIGHWAY EQUIPMENT

During 1986, the Town entered into a lease agreement for highway equipment. The total payments are \$45,728, consisting of principal of \$39,648 and interest of \$6,080, which is at a rate of 7.5%. Payments are to be made over four (4) years. Payments of \$11,432 were made in 1988. The remaining annual payments are as follows:

<u>Year Ending</u> <u>December 31</u>	<u>Amount</u>
1989	\$11,432
1990	<u>3,811</u>
<u>Total</u>	<u>\$15,243</u>

EXHIBIT A-1  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1988

<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Taxes</u>			
Property and Inventory	\$1,192,007	\$1,213,456	\$ 21,449
Special Assessments	7,910	7,910	
Yield	15,000	21,604	6,604
Land Use Change		2,500	2,500
Interest and Penalties on Taxes	2,500	5,424	2,924
Total Taxes	<u>1,217,417</u>	<u>1,250,894</u>	<u>33,477</u>
<u>Intergovernmental Revenues</u>			
<u>State</u>			
Shared Revenue	13,565	13,565	
Water Pollution Projects	49,096	49,096	
Reimb. a/c State-Federal Forest Land	5,465	8,834	3,369
Business Profits Tax	25,501	25,501	
Highway Block Grant	57,001	57,001	
<u>Federal Grants</u>			
Forest Reserve Land		3,341	3,341
Federal Emergency Management Agency		<u>15,781</u>	<u>15,781</u>
Total Intergovernmental Revenues	<u>150,628</u>	<u>173,119</u>	<u>22,491</u>
<u>Licenses and Permits</u>			
Motor Vehicle Permit Fees	80,000	103,592	23,592
Dog Licenses	650	803	153
Business Licenses, Permits and Fees	100	98	( 2)
Building Permit Fees	<u>1,500</u>	<u>2,295</u>	<u>795</u>
Total Licenses and Permits	<u>82,250</u>	<u>106,788</u>	<u>24,538</u>
<u>Charges For Services</u>			
Income From Departments	<u>1,000</u>	<u>5,839</u>	<u>4,839</u>
<u>Miscellaneous Revenues</u>			
Interests on Deposits	20,000	44,219	24,219
Sale of Town Property		980	980
New Trust Funds	5,000	5,000	
Gifts		3,810	3,810
Payments in Lieu of Taxes		<u>1,139</u>	<u>1,139</u>
Total Miscellaneous Revenues	<u>25,000</u>	<u>55,148</u>	<u>30,148</u>

EXHIBIT A-1 (Continued)  
TOWN OF SANDWICH  
General Fund  
Statement of Estimated and Actual Revenues  
For the Fiscal Year Ended December 31, 1988

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<u>REVENUES</u>	<u>Estimated</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
<u>Other Financing Sources</u>			
<u>Operating Transfers In</u>			
Sewer Fund		1,200	1,200
Capital Project Fund	20,619	20,619	
Trust Funds	5,733	5,733	
Withdrawals From Capital Reserve Funds	<u>74,587</u>	<u>71,612</u>	( 2,975)
Total Other Financing Sources	<u>100,939</u>	<u>99,164</u>	( 1,775)
 <u>Total Revenues</u>	 1,577,234	 <u>\$1,690,952</u>	 <u>\$113,718</u>
 <u>Unreserved Fund Balance</u>			
<u>Used To Reduce Tax Rate</u>	<u>152,000</u>		
 <u>Total Revenues and Use of Fund Balance</u>	 <u>\$1,729,234</u>		

**EXHIBIT A-2**  
**TOWN OF SANDWICH**  
 General Fund  
 Statement of Appropriations, Expenditures and Encumbrances  
 For the Fiscal Year Ended December 31, 1988

	Encumbered From 1987	Appropriations 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
<b>General Government</b>					
Financial Administration	\$	\$ 12,250	\$ 11,950	\$	\$ 300
Central Administration		57,196	58,025		( 829)
Election and Registration Expenses		4,000	3,035		965
Cemeteries		500	500		
General Government Buildings		13,507	17,773		( 4,266)
Reappraisal of Property		19,200	24,787		( 5,587)
Planning and Zoning		2,950	2,886		64
Legal Expenses		10,000	9,595		405
Advertising and Regional Association		1,497	1,497		
Audit		9,000	7,165		1,835
FICA, Retirement & Pension Contributions		17,500	15,947		1,553
Insurance		72,650	68,025		4,625
Survey of Town Lines		1,000			1,000
Overlay		21,044	34,327		( 13,283)
<b>Total General Government</b>		<b>242,224</b>	<b>255,512</b>		<b>( 13,218)</b>
<b>Public Safety</b>					
Police Department		45,658	42,542		3,116
Fire Department		24,880	23,874		1,006
Dry Fire Hydrants	4,095	500		4,595	
<b>Total Public Safety</b>	<b>4,095</b>	<b>71,038</b>	<b>66,416</b>	<b>4,595</b>	<b>4,122</b>
<b>Highways, Streets, Bridges</b>					
Town Maintenance		25,741	21,422		4,319
General Highway Department Expenses		119,800	126,150		( 6,350)
Street Lighting		5,275	4,364		911
Road Signs	900		900		
Highway Block Grant	19,122	57,001	68,205	28,118	
<b>Total Highways, Streets, Bridges</b>	<b>40,222</b>	<b>207,817</b>	<b>221,041</b>	<b>28,118</b>	<b>( 1,120)</b>
<b>Sanitation</b>					
Solid Waste Disposal		53,403	53,441		( 38)
Landfill Closure		24,587	24,587		
<b>Total Sanitation</b>		<b>77,990</b>	<b>78,028</b>		<b>( 38)</b>
<b>Health</b>					
Health Agencies		14,960	14,960		
Hospitals and Ambulances		32,060	31,812		248
Animal Control		400	400		
<b>Total Health</b>		<b>47,420</b>	<b>47,172</b>		<b>248</b>
<b>Welfare</b>					
General Assistance		9,350	1,350		8,000
Welfare Agencies		2,450	2,450		
<b>Total Welfare</b>		<b>11,800</b>	<b>3,800</b>		<b>8,000</b>

## EXHIBIT A-2 (Continued)

## TOWN OF SANDWICH

## General Fund

Statement of Appropriations, Expenditures and Encumbrances  
For the Fiscal Year Ended December 31, 1988

	Encumbered From 1987	Appropriations 1988	Expenditures Net of Refunds	Encumbered To 1989	(Over) Under Budget
<b>Culture and Recreation</b>					
Library		2,000	2,000		1,761
Parks and Recreation		9,000	7,239		(1,761)
Patriotic Purposes		1,638	1,652		14
Total Culture and Recreation		12,638	10,891		1,747
<b>Debt Service</b>					
Principal of Long-term Debt		45,000	45,000		
Interest on Long-term Debt		52,625	52,625		
Interest Expense - Tax Anticipation Notes		17,000	30,348		(13,348)
Total Debt Service		114,625	127,973		(13,348)
<b>Capital Outlay</b>					
Town Building Improvements	1,158		1,158	32,500	
State Road Improvements	22,500	10,000			
Equipment					
Fire Department		5,000	4,851		149
Highway Department		50,000	47,025		2,975
Central Station Improvements		9,180	9,134		46
Total Capital Outlay	23,658	74,180	62,168	32,500	3,170
<b>Operating Transfers Out</b>					
Interfund Transfers					
Capital Reserve Fund		70,000	70,000		
New Trust Funds		5,000	5,000		
Intergovernmental Transfers					
School District Assessment		721,093	721,093		
County Tax Assessment		73,339	73,339		
Total Operating Transfers Out		869,432	869,432		
<b>Total Appropriations</b>	\$67,975	\$1,729,234	\$1,742,433	\$65,213	(\$10,437)



EXHIBIT A-3  
TOWN OF SANDWICH  
General Fund  
Statement of Changes in Unreserved - Undesignated Fund Balance  
For the Fiscal Year Ended December 31, 1988

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<u>Unreserved - Undesignated</u>		
<u>Fund Balance - January 1</u>		\$256,988
 <u>Deductions</u>		
Unreserved Fund Balance		
Used To Reduce 1988 Tax Rate		<u>152,000</u>
		\$104,988
 <u>Additions</u>		
<u>1988 Budget Summary</u>		
Revenue Surplus (Exhibit A-1)		\$113,718
Overdraft of Appropriations (Exhibit A-2)		( <u>10,437</u> )
1988 Budget Surplus		<u>103,281</u>
 <u>Unreserved - Undesignated</u>		
<u>Fund Balance - December 31</u>		<u>\$208,269</u>

EXHIBIT B-1  
TOWN OF SANDWICH  
Special Revenue Funds  
Combining Balance Sheet  
December 31, 1988

ASSETS	Land Trust	Wentworth Library	Forestry Committee	Driveway Paving	Special Trusts	Conservation Commission	Town Records	Sewer Fund	Totals	
									December 31, 1988	December 31, 1987
Cash and Equivalents	\$ 9,132	\$65,435	\$23,408	\$	\$	\$14,662	\$205	\$3,158	\$116,000	\$112,149
Receivables		4,512							4,512	2,750
Accrued Interest Accounts		1,500		44,701	6,615	392		3,181	390	390
Due From Other Funds									53,208	40,113
<b>TOTAL ASSETS</b>	<b>\$ 9,132</b>	<b>\$71,447</b>	<b>\$23,408</b>	<b>\$44,701</b>	<b>\$6,615</b>	<b>\$15,054</b>	<b>\$205</b>	<b>\$6,339</b>	<b>\$176,901</b>	<b>\$155,402</b>
LIABILITIES AND FUND BALANCES										
Liabilities										
Accounts Payable	\$ 2,028		\$	\$	\$	\$	\$	\$ 285	\$ 285	\$
Due To Other Funds		15,000							2,028	20,000
Notes Payable		480							15,000	
Accrued Interest Payable		15,480							480	640
<b>Total Liabilities</b>	<b>2,028</b>	<b>15,480</b>							<b>17,793</b>	<b>20,640</b>
Fund Balances										
Reserved For										
Subsequent Years' Expenditures	13,900								13,900	
Unreserved	( 6,756)	55,967	23,408	44,701	6,615	15,054	205	6,054	145,208	134,762
Undesignated		55,967	23,408	44,701	6,615	15,054	205		159,108	134,762
<b>Total Fund Balances</b>	<b>7,104</b>	<b>55,967</b>	<b>23,408</b>	<b>\$44,701</b>	<b>\$6,615</b>	<b>\$15,054</b>	<b>\$205</b>	<b>\$6,139</b>	<b>\$176,901</b>	<b>\$155,402</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 9,132</b>	<b>\$71,447</b>	<b>\$23,408</b>	<b>\$44,701</b>	<b>\$6,615</b>	<b>\$15,054</b>	<b>\$205</b>	<b>\$6,139</b>	<b>\$176,901</b>	<b>\$155,402</b>

**EXHIBIT 8-2**  
**TOWN OF SANDWICH**  
*Special Revenue Funds*  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
*for the Fiscal Year Ended December 31, 1988*

	Land Trust	Wentworth Library	Forestry Committee	Driveway Paving	Special Trusts	Conservation Commission	Town Records	Sewer Fund	Totals Year Ended December 31, 1988      December 31, 1987
<b>Revenues</b>									
Local Sources	\$9,194	\$16,345	\$ 1,360	\$32,296	\$	\$ 795	\$3,352	\$16,129	\$ 79,471      \$ 58,129
Other Financing Sources									
Operating Transfers In	—	31,222	—	—	—	—	—	—	31,222      34,439
<b>Total Revenues and Other Sources</b>	<b>9,194</b>	<b>48,267</b>	<b>1,360</b>	<b>32,296</b>	—	<b>795</b>	<b>3,352</b>	<b>16,129</b>	<b>111,393      92,568</b>
<b>Expenditures</b>									
General Government	2,090								2,090      7,459
Highways and Sidewalks				7,459					7,459      17,200
Culture and Recreation		33,834	1,647			1,000	9,820		46,301      30,496
Interest on Debt		824							824      640
Capital Outlay		5,059							5,059      27,911
Public Service Enterprises								9,914	9,914      6,301
Other Financing Uses									
Operating Transfers Out	—	—	—	12,000	—	—	—	3,400	15,400      31,590
<b>Total Expenditures and Other Uses</b>	<b>2,090</b>	<b>39,717</b>	<b>1,647</b>	<b>19,459</b>	—	<b>1,000</b>	<b>9,820</b>	<b>13,314</b>	<b>87,047      114,138</b>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	7,104	8,550	( 287)	12,837		( 205)	( 6,468)	2,815	24,346      ( 21,570)
<b>Fund Balances - January 1</b>	—	<b>47,417</b>	<b>23,695</b>	<b>31,864</b>	<b>6,615</b>	<b>15,259</b>	<b>6,673</b>	<b>3,239</b>	<b>134,762      156,332</b>
<b>Fund Balances - December 31</b>	<b>\$7,104</b>	<b>\$55,967</b>	<b>\$23,408</b>	<b>\$44,701</b>	<b>\$6,615</b>	<b>\$15,054</b>	<b>\$ 205</b>	<b>\$ 6,054</b>	<b>\$159,108      \$134,762</b>

EXHIBIT B-3  
TOWN OF SANDWICH  
Special Revenue Fund - Wentworth Library Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1988

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Revenues

Donations	\$ 7,084
Book Sales	355
Copier	625
Fines	143
Interest	7,865
Other	273

Other Financing Sources

<u>Operating Transfers In</u>	
Town Trust Funds	<u>31,922</u>

Total Revenues and Other Sources

\$48,267

Expenditures

Salaries and Benefits	\$17,891
Books, Periodicals, and Records	6,069
Buildings and Grounds Maintenance	3,237
Utilities	3,581
Materials and Supplies	605
Copier	372
Capital Outlay	5,059
Interest Expense	824
New Equipment	1,816
Other	<u>263</u>

Total Expenditures39,717

Excess of Revenues and Other  
Sources Over Expenditures

8,550

Fund Balance - January 147,417Fund Balance - December 31\$55,967

EXHIBIT B-4  
TOWN OF SANDWICH  
Special Revenue Fund - Sewer Fund  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended December 31, 1988

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Revenues

User Fees	\$15,563
Interest on deposits	463
Fines and Interest	<u>103</u>

Total Revenues\$16,129Expenditures

Salaries	\$ 600
Maintenance	2,661
Printing and Postage	1,004
Utilities	1,528
Tools and Equipment	762
Contracted Services	2,896
Other Expenses	463

Other Financing Uses

<u>Operating Transfers Out</u>	
Capital Reserve Fund	2,200
General Fund	<u>1,200</u>

Total Expenditures and Other Uses13,314Excess of Revenues Over

<u>Expenditures and Other Uses</u>	2,815
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Fund Balance - January 13,239Fund Balance - December 31\$ 6,054



SANDWICH HOME NURSING ASSOCIATION  
1988 Annual Report

The Sandwich Home Nursing Association had a rewarding year. We have monitored the expanding services offered by the Wolfeboro Visiting Nurses. The Annual Meeting discussed the mission of the Sandwich Home Nursing Association and began the eleventh year of recognized the continued and increased need for local citizen based monitoring of health needs, community education programs, and fundraising efforts to assist the local government in reducing the cost of home care to all residents.

As the length of time in hospitals/health care facilities has been reduced the need for home health care has increased immensely. The Wolfeboro Visiting Nurses in an agreement with the Sandwich Board of Selectmen continues to provide excellent care as ordered by a physician for any resident. Over the past year 1258 home visits were made. The community nurse, "Cookie" Babbitt has become one of the most known and loved persons in Town. In addition to skilled nursing care, WUNA continues to provide physiotherapy services child and maternal health care, well-child clinics, monthly blood pressure clinics, health aid care, equipment loans, and a secure feeling of knowing our needs will be met. Expanded service now includes a 7 day a week on-call service as ordered by a physician. Please refer to the 1988 Report of the Board of Selectmen for the full report of the number of patients, visits, costs, etc.

The SHNA continues to loan equipment, as does the WUNA. With a referral by the nursing service or doctor, some basic equipment can be secured by contacting Board member, Mrs. Barbara Stockton. With early hospital release much more "hardware" is often required. Rather than attempting to stay current with sophisticated medical equipment for loan, the Board has chosen when appropriate to refer residents to WUNA or one of the many private businesses and pharmacies who have the capability of responding any day of the week with state of the art equipment.

Over the past year, SHNA also began community education programs. Knowing that the only weapon against the communicable disease, AIDS, is information, SHNA co-sponsored with the Sandwich Central School PTA, an informational workshop. In addition to the evening workshop, printed material about various aspects of the AIDS epidemic was widely distributed in the community. A second educational forum took place at the Annual Meeting. The Hospice Movement and services, a program of care for a person with a life-threatening illness and the family and friend of the person, was discussed. This patient and family care, as well as bereavement assistance is available through the Southern Carroll County Hospice Program at no cost to the patient or family. The success of this project depends on well-trained community volunteers and the financial support of individuals and community organizations.

It is the plan of the SHNA to continue community education programs focusing on such topics as Radon Gas, Lyme Disease, and other health concerns.

Appreciation is extended to the year-round and seasonal residents of the Town who came forth to make the 1988 fundraising drive the BEST EVER! The SHNA is also especially grateful to the many individuals and memorial gifts. SHNA is also appreciative of the use of the Wentworth Library meeting room. The caring and kindness in Sandwich makes the SHNA work well.

Susan Wiley, Acting President		
Frank Bates	Edwards F. Leiper	Helen Rose
Janet Brown	Frances Mauch	Barbara Stockton
Charles B. Stevenson, ex officio		Philip Parsons, Jr
Robert Burrows		

SANDWICH PLANNING BOARD  
1988 Annual Report

The Planning Board has devoted many hours attending workshops conducted by the State on Land Use Planning and Protection, and by the Carroll County Conservation District on high Intensity Soil Surveys, and five members attended the annual Munciple Law Lectures. The subject of land use becomes more and more complex, and is ever changing. Dot LaPointe, Chairman, was assisted by John Biggs, Vice-Chairman, Phyllis Olafsen, Administrative Secretary and Robin Dustin, Secretary-Treasurer.

The Board held 21 meetings and hearings, handling 4 preliminary hearings, 10 subdivision applications, 8 continuation hearings, 9 boundary line adjustments and 1 site plan review. The rewritten Zoning Ordinance was approved by Town vote, and the Subdivision Regulations were revised accordingly.

Members are committed to keeping Sandwich regulations abreast of changing land use law. For 1989 the Board is submitting 9 amendments to the Zoning Ordinance for Town vote. Subdivision Regulations will be revised accordingly. Excavation and Site Plan Regulation revisions and Master Plan Update will be presented for approval.

Copies of all current regulations are available from the Selectmen's Office.

Dorothy LaPointe  
Chairman

SANDWICH BOARD OF ADJUSTMENT  
1988 Annual Report

In 1988, the Board of Adjustment received and considered seven completed applications for a hearing. Four of the applications were requests for Variances from the terms of the Zoning Ordinance relating to minimum lot size, setbacks of a dwelling from a sideline, or a lake, stream, pond or wetland and to a condition of previously granted variance. Three applications concerned appeals from an Administration Decision; one of the Historic District Commission as provided the Commission; one of the Board of Selectmen, and one of the Planning Board.

The Board reminds anyone contemplating building a new building, making changes in or additions to existing structures, or changing uses of their property, to review carefully the Zoning Ordinance of the Town, the Subdivision Regulations and, when appropriate, the Guidelines of the Sandwich Historic District Commission. If required, application for the appropriate permit should be made to the Board of Selectmen, the Planning Board and/or the Historic District Commission. This could eliminate unnecessary appeals and delays.

Respectfully submitted,

Roger W. Hamblin  
Chairman

HISTORIC DISTRICT COMMISSION  
1988 Annual Report

The Historic District Commission has tried to guide changes in the district to be compatible with existing structures. We have encouraged property owners to maintain their buildings and not let them be destroyed by neglect. We have had no success in addressing the problem of old cars.

In the spring, the small directional business signs at the corner of routes 113 and 109 were destroyed by vandals, who have never been apprehended. Most of the signs have not been replaced.

Respectfully submitted,

Jane Beckman, Chairman



CONSERVATION COMMISSION  
1988 Annual Report

This was a year of looking into and taking positions on controversial issues. It was also a year of intense activity on the part of the Sandwich Land Trust Committee in developing interest in conservation easements under the New Hampshire Land Trust Program.

The Commission actively supported efforts at the State Legislative level to preserve the peaceful atmosphere of Squam and Little Squam Lakes, as well as shoreline preservation through restrictions on boating. We worked with the Squam Lakes Association and Holderness conservationists. As a result, water skis were banned in Squaw and Rattlesnake Coves, and jet skis banned from the lakes entirely.

We also reviewed and commented on management plans of the U.S. Forest Service in the Sandwich Range Wilderness Area of the White Mountain National Forest. Our particular concern was with establishing and maintaining trails both within the Wilderness and leading into it. Along with several conservation groups of adjoining towns, the Commission opposed the opening of Guinea Pond and Flat Mountain Pond, which is within the Wilderness. This stemmed from a proposal by Senator Ray Conley to make Flat Mountain Pond accessible to handicapped persons able to travel by pickup or other motorized vehicle. The Commission was sympathetic to the desires of the handicapped, but felt among other things that opening the road to any motorized vehicles would over the long term be damaging to the Wilderness and not in keeping with the Wilderness concept. The Forest Service is now reviewing all possible sites for access by the handicapped in all parts of the National Forest.

The Commission also expressed support for maintaining the Sandwich Town Dump as a recycling facility as long as possible.

Special recognition should be given to the work of the Sandwich Land Trust committee through whose efforts this year more than 1600 acres of Town lands will be preserved through conservation easements. The SLTC was set up by the Selectmen at the instance of the Conservation Commission and constitutes a special arm of the Commission for the express purpose of securing conservation easements on lands deemed worthy of preservation and protection under the New Hampshire Land Trust Program. Several members of the Commission also serve on the Committee. A report by that Committee is included in this year's Town Report.

In part through our efforts, the Town of Sandwich joined neighboring towns in setting up a Hazardous Waste Collection Day for the second consecutive year. Public response is heavy.

The "Five Days of Sandwich" Program is one in which the children of residents experience natural phenomena such as rivers, swamps, lakes and their fauna and flora in the field. This year, for the sixth year, under the leadership of Martha Carlson and Shirley Lear, ten children participated for the week.

The Commission was instrumental in securing an easement for the Town on a spring commonly used for water supply by several Town folk and located on Route 113A south of Whiteface Intervale on property formerly owned by Edwin Elliott. The new owner, Michael Lockhart, graciously cooperated with the Commission thereby securing the free use of the spring by Town people for the indefinite future.

This year we processed about a dozen applications for dredge and fill permits. Unfortunately, in two cases work was done before the application was submitted or permit received. For these the State Wetlands Board is considering imposing a penalty. Installation of road culverts, docks and waste producing structures near wetlands are subject to permits from the State Wetlands Board before work is done; and the Board looks to the Conservation Commission for judgment and recommendation in all cases except where the proposed structure would have a major impact on the environment. Town people should be aware of this.

During the year, the Commission began consideration of several matters of long term significance to the Town. One has to do with monitoring lands protected through easements given to the Town and ultimately managing facilities or properties actually given to the Town. In this connection, members of the Commission gave volunteer time this summer helping to clean up along the Sandwich Notch Road and interview campers about the use of that corridor and the Beede Falls Park. About ten youngsters from the Junior Historical Society assisted. This was under the direct auspices of the Forest Service.

Another has to do with what is needed to protect and preserve underground water resources for which a mapping program is already partly completed.

A third is to conduct another survey of wells, springs and lake waters of the Town looking for chemical and bacterial quality.

In the short range, we have agreed with the Planning Board to review and revise the zoning ordinance having to do with wetlands. There are a number of problems with the definition of a wetland and restrictions which will be worked out jointly with the Planning Board. We expect to have a revised document ready for approval at Town Meeting in 1990.

Respectfully submitted,

Joseph E. Upson, Chairman

REPORT OF TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER

Between July 1987 and June 1988, we experienced more fires than normal. The three leading causes of forest fires were again children, fires kindled without written permission of a Forest Fire Warden and debris burning. All causes are preventable, but only with your help.

Please help our town and state forest fire officials with forest fire prevention. Contact your Forest Fire Warden for more information.

Enforcement of a state timber harvest regulation is the responsibility of State Forestry officials. Our state has excellent timber harvest regulations; however, your assistance is needed.

If you know of a logging operation and suspect a state timber harvest law may be violated, call your Forest Fire Warden, Concord Forest Protection Headquarters at (603) 271-2217, or local Forest Ranger.

On January 1, 1989, the Deceptive Forestry Business Practices Law (RSA 224:54) goes into effect. This law, in summary, states that a person is guilty of a misdemeanor if, in the course of buying or selling a forest product, uses a false weight or measure for falsely determining any quality or quantity of a forest product. For more information, contact one of the persons mentioned above.

FOREST FIRE STATISTICS - 1983

<u>Number Fires</u> <u>Statewide</u>	<u>Acres Burned</u> <u>Statewide</u>	<u>Cost of Suppression</u> <u>Statewide</u>
498	509.10	\$78,144.93
<u>Number Fires</u> <u>District</u>	<u>Acres Burned</u> <u>District</u>	<u>Cost of Suppression</u> <u>District</u>
51	337½	\$25,794.52
<u>Number Fires</u> <u>Town</u>	<u>Acres Burned</u> <u>Town</u>	<u>Cost of Suppression</u> <u>Town</u>
3	½	-

E. Sven Carlson  
Forest Ranger

Francis G. Hambrook  
Forest Fire Warden

Forest Protection (603) 271-2217  
Forest Management (603) 271-3456



Land Management (603) 271-3456  
Information & Planning (603) 271-3457

SANDWICH RECREATION  
1988 Annual Report

Recreational activities that were offered this year included:

- Maypole dance for K-6 grades on Quimby Field.
- Youth League baseball. Includes instructional league, minor league, girls softball, little league baseball.
- Spring Fishing Derby behind the town hall, ages 12 and under.
- The ten week summer program which includes tennis lessons for adults and children, and other activities
- The beach program under the direction of Amy Phillips and Molly Adriance.
- Old Home Week activities which included the fishing derby, road race, woodsmen day, triathalon, game day in North Sandwich, tennis tournaments, nature show, Quimby movie, etc.
- Fall tennis lessons for adults.
- Youth soccer.
- Basketball for boys and girls.
- Advent garden (ushers in the Holiday season).
- Skiing program - downhill at Ossipee Mtn., cross-country on the school grounds.
- Coaches again were trained under the NYSCA training program.
- Improvements were done on the No. Sandwich rink area, rocks were dug out and sandy fill put in to level it off.

I would like to thank all the adults who have helped with the programs, particularly the youth baseball coaches who put in a lot of time and traveling for the program. Also thanks to the Quimby Trustees for their support of these programs.

Respectfully submitted,

Jere Burrows



SANDWICH RECREATION COMMISSION

1988 Annual Report

With another year behind us, our recreation programs continue to be well attended and enjoyed by all participants. As a Commission, we have seen our purpose as two-fold. We continue to support and oversee the ongoing activities. Secondly, we have seen a need to redefine our role so we may facilitate some long-term planning. Recreation is an integral part of our town and may well need to be further expanded, offering more activities to a wider range of participants. To this end, we are working on a recreational survey which will be distributed within the next few months. With this feedback, the Commission will be better equipped to respond to the recreational needs of our residents.

In looking over our 1988 year, it was a busy one. With the onslaught of hot weather the Sandwich Beach was a crowded place. Our appreciation goes out to Molly Adriance and Amy Phillips for their hard work and tolerance during the season. Hopefully next summer we can better anticipate the problem areas, such as non-resident use, and provide the necessary backup to the lifeguards. We want to especially thank Amy for her years of service. We will miss her!

North Sandwich recreation continues to expand. The skating rink is always in use and, thanks to the work of many this fall, is ready for another season.

Please remember we put out a monthly bulletin for activities in the area. Contact us if you would like to add one to our list. In the meantime, we are available for any ideas or recommendations. Finally, do spend a little extra time on our recreation survey.

Respectfully submitted,

Sandwich Recreation Commission

Victoria Blodgett  
Charles Webster

Holly Cook  
Dotty Burrows

Tim Michael  
Jeff Fleischmann



## SANDWICH CEMETERY TRUSTEES

Balance brought forward Jan 1, 1988	\$4535.80
correction by bank	+2.13
Receipts during the year	
Town appropriation	\$ 500.00
Author Heard Trust	1500.00
Interest, NOW Account 12/31/88	258.26
Trustees of Trust Funds	<u>1527.86</u>
	\$8324.05
Expenditures	
Maintenance of cemeteries	\$2743.00
Transfer to Mason	<u>452.57</u>
	<u>\$3195.57</u>
Balance	<u>\$5128.48</u>

## MASON CEMETERY

Balance brought forward Jan 1, 1988	\$4415.86
correction by bank	+1.08
Receipts	
NOW account interest	246.67
Trustees of Trust Funds	<u>452.57</u>
	\$5116.18
Expenditures	
Maintenance	<u>95.00</u>
	<u>\$5021.18</u>

SANDWICH POLICE DEPARTMENT

1988 Annual Report

Another year has passed and it was a busy one. Once again we had the misfortune of another fatal motor vehicle accident in town. Alcohol is the culprit once again. I can't stress the importance of not drinking and driving. A minor was involved in this accident and as a result of the investigation we find that it all could have been avoided.

Your cooperation is needed in order to make this work. Let's all pitch in and keep the drinking at home and not on the roads.

I would like to welcome Benjamin Lear to the department. Ben has been appointed special officer in town. He will be attending a special officers school for certification.

I also would like to thank officers Bruce Burrows and William Thomas for a job well done during the year.

I also would like to thank members of Troop E and the Moultonboro Police Department for their assistance during the year and look forward to the coming year.

Once again I ask if you see anything suspicious please call and report it at once.

Respectfully submitted

Louis G. Brunelle  
Chief of Police

SANDWICH FIRE DEPARTMENT  
1988 Annual Report

In-town fires-----	12
False alarms-----	1
Out of Town Mutual Aid calls-----	13
Search, rescue and medical emergencies-----	47
Other emergencies-----	7
Service calls-----	20
Total calls	100

Our calls this past year increased by 13 but I'm pleased to note that the fire calls, except for mutual aid given, remained the same. Our response to chimney fires this past year was the same, four. Please continue your care by having your flues checked and cleaned at least once a year.

We urge everyone to have at least one smoke detector in your homes and to at least yearly install new batteries in them unless they are powered by house current. These detectors should be checked at least monthly to be sure they are functioning. Most fire fatalities occur in houses and the majority are in homes which either do not have smoke detectors or in homes where the detectors are not operational because of dead batteries or have been disconnected.

We had one additional EMT added to our Department this year; Chief of Police Brunelle who is also a member of our Department, completed his EMT course and is a very welcomed addition. Our First Responders completed their refresher course and were recertified. Also the rest of the members were recertified in CPR.

Two of EMT's completed a course in EMT-I and were certified this past year.

Many hours were put in drawing up specifications for a new triple combination pumper which if the Town approves the request at the 1989 Town Meeting, will replace the 1952 tanker/pumper sometime in 1990. The old truck is in very poor condition and is totally unreliable for rapid response.

We continue to need new members for both fire fighting and rescue. Anyone interested should contact any member or the Selectmen's Office.

In closing I wish to thank all our members, the Sirens, Selectmen, the Highway and Police Departments for their support this past year.

Respectfully submitted,

Francis G. Hambrook  
Fire Chief

**Stewart's**



**Ambulance**

**P.O. Box 869**

**Centre Harbor, NH 03226**

**(603) 279-5901** emergency number

**(603) 279-8414** billing information

**ANNUAL REPORT TO SANDWICH**

Stewart's Ambulance Service, Inc. continues to provide the Towns of Sandwich, Center Harbor, Moultonboro and Meredith with emergency ambulance service. In 1988 Stewart's responded to 55 calls for medical service in Sandwich, plus a number of service calls that did not require ambulance transport.

Stewart's Ambulance Service has 13 full-time employees and 8 permanent part-time employees, including 3 Paramedics and 10 Emergency Medical Technician (EMT)-Intermediates, all of whom can provide Advanced Life Support (ALS) services. Basic EMT-Ambulance attendants can administer oxygen therapy and use MAST (Medical Anti-Shock Trousers), and 6 of our EMTs also are certified to use the cardiac monitor/defibrillators which are carried on all of their ambulances.

In addition to these skills, EMT-Intermediates have the ability to start IVs and have completed an Advanced Trauma Assessment program. Paramedics can do all of the above plus they have Advanced Cardiac Life Support training and can administer drugs to cardiac and other patients requiring immediate treatment in life-threatening situations.

Stewart's Ambulance provides the Towns with 2 ambulances staffed 24 hours a day, 365 days a year, and we have a third ambulance staffed 78% of the time. There was one incident where 4 ambulances were in one town concurrently, and there have been a number of occasions when 3 ambulances were required at the same time in one of the four Towns which we serve.

Stewart's Ambulance employees are required to put in a lot of time to maintain their skills, and they completed 1574 man hours of training which breaks down to 75 hours per person or approximately two weeks of training per year. Full-time employees actually put in more than two weeks of training, but with part-timers included in training figures, our people average 75 hours per year. Stewart's has 7 CPR instructors on staff with 3 more employees awaiting training certification; these instructors hold classes for fire and police personnel as well as for the general public in our area. In December they taught three periods a day at Inter-Lakes High School as part of the school's health class curriculum. Stewart's has pledged to continue to be available for education of the public through classes and programs for local groups.

Stewart's was very recently honored as the 1988 Emergency Medical Services Provider of the Year. This award is sponsored and funded by the Laconia Lodge of Elks, and the recipient is chosen by representatives of Lakes Region General Hospital and the Emergency Medical Services District C-2. We are proud to have been recognized as being a forerunner in providing Advanced Life Support services.

A public THANK YOU to the POLICE DEPARTMENT and FIRE DEPARTMENT for their cooperation and assistance during the past year. We really appreciate your help.

Respectfully submitted, December 9th 1988

A handwritten signature in cursive script that reads 'Bob Stewart'.

J. Robert Stewart, President  
Providing Emergency Service and Long or Short Distance Transfers

SANDWICH SEWER BUDGET  
1989

	1988	Actual	1989 proposed
Technical Maintenance	\$3,200	\$2,661.15	\$3,200
Mowing	800	-0-	800
Snow removal	50	-0-	-0-
Manhole marking	24	-0-	-0-
Electricity	1,800	1,400.24	1,800
Postage	22	16.50	25
Printing	50	-0-	-0-
Bill cards	100	-0-	-0-
Misc.	100	257.54	100
Tools and equipment	300	377.28	300
Tax Collector	300	400.00	200
Treasurer	300	200.00	200
Audit	-0-	175.00	200
Meters	500	384.69	100
Insurance	500	-0-	500
Town finance charge	-0-	1,200.00	1,200
Capitol reserve	2,200	2,200.00	2,200
Secretarial	75	-0-	75
Testing	2,000	2,721.48	3,000
Pumping	600	987.50	2,000
Propane and fuel	50	47.03	200
Legal fees	-0-	-0-	3,000
Totals	\$12,971	\$13,028.41	\$19,100



SANDWICH SEWER FUND  
1988 Annual Report

Receipts

Appropriations	\$15,600.00
Application fees	100.00
User fees	12,745.02
Interest on deposits	<u>463.25</u>
Total	\$28,908.27

Expenditures

Technical maintenance	\$ 2,661.15
New Hampshire Electric Coop, Inc.	1,400.24
Postage	16.50
Printing	-0-
Stationary	-0-
Tools and equipment	377.28
Treasurer's Salary	200.00
Meters	384.69
Secretarial	-0-
Bank charge	-0-
Tax Collector	400.00
Audit	175.00
Propane	25.85
Pumping	987.50
Testing	2,721.48
Fuel	21.18
Misc.	257.54
Town of Sandwich (reimburse meters)	1,200.00
Town of Sandwich (appropriations)	13,400.00
Trustee of Trust Funds	<u>2,200.00</u>
Total	\$26,428.41
Unexpended Balance	\$ 2,479.86

SANDWICH LAND TRUST COMMITTEE  
1988 Annual Report

Thanks to the help of many townspeople and landowners, the new Sandwich Land Trust Committee has negotiated conservation easements which may permanently protect 1600 acres of land in Sandwich. Ten landowners are participating in the easement program. The New Hampshire Land Conservation Investment Program has allocated over \$350,000.00 to purchase easements from two landowners. Gifts of easements by landowners more than match these state funds.

Many more townspeople and summer residents have helped the committee raise funds to pay for appraisals of the easement lands. The appraisals are required by the state and, if landowners claim tax deductions, by the Internal Revenue Service. As of January 15, 1989, the committee has raised \$11,000.00 toward our goal of \$17,500.00. Even the students at the Sandwich Central School and the Sandwich Child Care Center participated, donating more than \$120.00 in nickels and dimes toward the fund.

Land which will be protected under this program are among the most treasured lands in Sandwich. Easements are deed covenants in which the landowner gives up the right of present and future owners to develop the land. The landowner retains the right to live on the land and to use it for timber or agriculture. Our projects include:

Squam Lake, 66 acres, a gift by Roger S. Coolidge.

Red Hill Pond, 835 acres including four miles of shoreline, all shoreline on Little Pond and the summit of Wentworth Hill. The project will provide the public with a permanent right-of-way to Little Pond and a footpath to Red Hill Pond's mill pond. This easement may be worth several million dollars. Easement gifts will match a partial easement purchase of \$250,000.00 from the largest landowner. The six landowners include Denley W. Emerson, Grace Henry, John N. Dyer, Barbara and Vanderpoel Adriance, Elizabeth and Charles Crooker, and the estate of the late Sarah Gephart.

Whiteface Intervale, 187 acres protecting the McChrillis Trail. George Bates, an avid hiker and a resident of Canton, Mass., purchased this property in October from Yorkshire Timber. Mr. Bates will sell an easement on the land to the state recouping some of his costs. He is also donating a permanent trail easement to the U.S. Forest Service. At long last, the McChrillis Trail will have a permanent home. Red Hill River, approximately 80 acres, a gift by Frederick and Jocelyn Gutches abutting the first town easement donated by Suzita Myers in 1987. Bennett Street, 430 acres, a gift easement by Letitia and Rudy Mutter. The Mutters are also donating a permanent trail easement on the Flat Mountain Pond and Bennett Street trails to the U.S. Forest Service, including land for a parking lot on Lower Bennett Street. The easement to the town protects not only 430 acres of timberland but guarantees the public rights to walk from Jose's Bridge north along the old roadbed to Upper Bennett Street, completing the Bennett Street Loop.

This last easement depends on you, the Sandwich voter, for completion. An article on the 1989 Warrant asks you for permission for the town to abandon a section of Lower Bennett Street from Jose's Bridge 600 feet east to the log landing where a parking lot is proposed. This portion of roadway would be donated to the Forest Service as part of the federal trail to Flat Mountain Pond. The Mutters would adopt the foot bridge, relieving the town of liability for its maintenance. We urge you to vote "yes" on this warrant article.

Protection of these 1600 acres is a timeless legacy for the future residents of Sandwich. We thank the Town Selectmen and the members of the Conservation Commission for their support and assistance. We send special thanks to Sarah Thorne, land agent for the Trust for New Hampshire Lands, who negotiated each easement. And we thank the many citizens and friends of Sandwich who have contributed to this remarkable achievement.

Martha Carlson, Chairman  
Frank Bates, Vicechairman  
Rose DeMars, Secretary/maps  
Frank Henry, Treasurer  
Janet Bickford  
Tim Michael  
Robert Peaslee

Fred Rozelle, Fundraiser  
Lisa Shambaugh, Title research  
Julia Coolidge  
Elizabeth Crooker  
Denley W. Emerson  
Scott Nason  
Bill Hoag, Selectman

## NOTICE TO VETERANS

Any veteran entitled to tax exemption in order to obtain same, must file with the Selectmen his permanent application before April 15th or contained in an envelope addressed to such officials postmarked by that date. If a person eligible for exemption changes his domicile or a veteran's wife becomes a widow during the year, a new permanent application must be filed with the assessing officials in the succeeding year.

If a husband and wife are both veterans each must file a separate permanent application.

An application for service Exemption which appears on the bottom of your Inventory of taxable Property form must be filed yearly before April 15th.

## SERVICE TAX CREDITS: CLASSIFICATIONS

1. Paraplegic, double amputees and their surviving spouses owning specially adapted homesteads with V.A. assistance. Credits unlimited.
2. Totally and permanently disabled veterans, their spouses or widows, and the widows of veterans who died or were killed on active duty. Credit \$700.00.
3. All other qualified persons. Credit \$50.00.

NOTICE OF EXEMPTIONS

1. Veteran's Exemption RSA 72:28,31
2. Veteran's Widows RSA 72:29-a
3. Application for Exemption RSA 72:33
4. Service connected total disability RSA 72:35
5. Exemption for the blind RSA 72:37, 37a
6. Tax Lien for elderly and disabled RSA 72:38-a
7. Expanded Elderly Exemption RSA 72:43-a
8. Solar Energy Systems Exemption RSA 72:61
9. Wind-powered Energy Systems Exemption RSA 72:65
10. Woodheating Energy Systems Exemptions RSA 72:69

Permanent Exemption Application Cards are available in the Selectmen's Office. These cards are permanently held and must be updated prior to April 1 in any year a change takes place. Changes do not take effect until approved by the Board of Selectmen.

BEACH AND DUMP STICKERS  
are available at the Selectmen's Office

DUMP HOURS

SUMMER  
May 15 through October 20

Sunday	1 p.m. to 6 p.m.
Monday	8 a.m. to 1 p.m.
Wednesday	2 p.m. to 7 p.m.
Thursday	8 a.m. to 1 p.m.
Saturday	8 a.m. to 1 p.m.

WINTER  
October 21 through May 14

Wednesday	11 a.m. to 4 p.m.
Saturday	11 a.m. to 4 p.m.
Sunday	11 a.m. to 4 p.m.

Dump will be closed on holidays  
and open the next day.



**VITAL  
STATISTICS**

**1988**

MARRIAGES  
REGISTERED IN THE TOWN OF SANDWICH, NEW HAMPSHIRE  
for the year ending December 31, 1988

DATE OF MARRIAGE	Name and Surname of Groom and Bride	Residence of each at Time of Marriage
January 16, 1988	Lee S. Morton Sylvia L. Robinson	Sandwich, N.H. Meredith, N.H.
Feb. 19, 1988	Robert Michael O'Gara Carissa Audrey Hull	Sandwich, N.H. Sandwich, N.H.
May 7, 1988	Arthur Ware Burritt Joan Ellen Guild	Chocorua, N.H. Sandwich, N.H.
June 4, 1988	Francis Edward O'Donnell Barbara Jane Fisher	Holderness, N.H. Sandwich, N.H.
June 25, 1988	David Harold Meek Megan Elizabeth Kelley	Salem, Mass. Salem, Mass.
July 9, 1988	William Hugh Campbell Lehmann, Jr. Linda Lawrence Kunhardt	Sandwich, N.H. Sandwich, N.H.
August 6, 1988	Charles Whitney Augustine Debbi Lyn Kerr	Brookline, Mass. Brookline, Mass.
August 6, 1988	Douglas Roy Frank Lisa Ann Cook	Sandwich, N.H. Sandwich, N.H.
August 7, 1988	Bruce A. Palmer Michelle Perry	Sandwich, N.H. Sandwich, N.H.
August 13, 1988	Robin Burke Recio Shannon Bickford	Springfield, Virginia Springfield, Virginia
August 27, 1988	Douglas Welch Beal Terri Lynn Klippert	Millis, Mass. Newton, Mass.
Sept. 03, 1988	Joseph Stokes III Ruth Whitson Stokes	Cambridge, Mass. Cambridge, Mass.
Sept. 25, 1988	Stephen W. Bean Marjorie Lee Nelson	Sandwich, N.H. Sandwich, N.H.
October 1, 1988	Willard Gordon Martin, Jr. Margaret Ann Demos	Sandwich, N.H. Sanbornton, N.H.
October 8, 1988	David P. Crory Karen Elaine White	Sandwich, N.H. Tamworth, N.H.

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor  
Town Clerk

# BIRTHS

Registered in the Town of Sandwich, New Hampshire

Year Ending December 31, 1988

DATE OF BIRTH	PLACE OF BIRTH	NAME OF CHILD	NAME OF FATHER	MAIDEN NAME OF MOTHER
Not previously entered in Town Records				
July 26, 1987	No. Conway, NH	Karina Luisa Pacciolo-Moore		Nancy Marlowe Moore
Nov. 29, 1987	Dover, N.H.	Casey Elyse Buker	Kim Bradford Buker	Rita M. Horn
Jan. 07, 1988	Plymouth, NH	Amy Nicole Welch	Michael William Welch	Lisa Marie Bixby
Aug. 02, 1988	Laconia, NH	Opal Lourdes Lee Fleischmann	Andrew Hall Fleischmann	Christina Anne Villadolid
Aug. 04, 1988	Exeter, NH	Jackson Burley Coombs	Jeffery Teal Coombs	Sheri-Jean Bentley
Sept. 18, 1988	Peterborough, NH	Kathleen Suzanne Wichland	V. Robert Wichland, Jr	Suzanne Elizabeth Daschbach
Dec. 01, 1988	Laconia, N.H.	Jed Adam Brown	Randolph Brown	Anne Susan Tilton

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor

## DEATHS

Registered in the Town of Sandwich, New Hampshire  
Year Ending December 31, 1988

DATE OF DEATH	PLACE OF DEATH	NAME AND SURNAME OF THE DECEASED	NAME OF FATHER	NAME OF MOTHER
Jan. 15, 1988	Santa Barbara, CA	John Eric Mayer	John C. Mayer	Dorothy Ehrich
April 12, 1988	Sandwich, N.H.	Everett Charles Girty	William K. Girty	Wilmina Alperman
April 20, 1988	Wolfeboro, N.H.	Paul B. Potter	John Potter	Bertha I. Barber
April 28, 1988	Laconia, N.H.	Agnes C. Lawrence	Eugene Sullivan	Arvilla Chandler
May 7, 1988	Laconia, N.H.	Abbott Gotshall	Thomas D. Gotshall	Mary Abbott
May 15, 1988	Hanover, N.H.	Carl A. Watts	John P. Watts	Arvilla Stevens
June 4, 1988	Meredith, N.H.	Elizabeth M. Brown	Ganville Meader	Rheamma B. Peach
June 13, 1988	Sandwich, N.H.	Arthur W. McCormack	Charles P. McCormack	Charlotte Wakefield
June 15, 1988	Sandwich, N.H.	Kenneth Warren Nelson	Thomas Nelson	Henrietta Brown
Aug. 12, 1988	Sandwich, N.H.	Milton R. Bryant, Sr.	John W. Bryant, Sr.	Madelyn Robinson
Aug. 17, 1988	Sandwich, N.H.	Leon Frank Sargent	Frank H. Sargent	Evelyn Burroughs
Aug. 19, 1988	Manchester, N.H.	James E. Pruett, Jr.	James E. Pruett, Sr.	Ruth Connolly
Sept. 26, 1988	Ossipee, N.H.	Stella Crawford Bickford	Henry Crawford	Emma McDonald
Nov. 7, 1988	Sandwich, N.H.	Amy Selina Webber	Ernest C. Irish	Isabelle S. Williamson
Dec. 6, 1988	Sandwich, N.H.	Sarah Lou Gephart	Clyde Taylor	Pearl Perkins
Dec. 19, 1988	Sandwich, N.H.	Langdon Jesse Ambrose	Jesse Ambrose	Mable Williams

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Rita P. Taylor,  
Town Clerk

The following is a list of  
Ordinances and Regulations  
for the Town of Sandwich.

1. Zoning Ordinance
2. Subdivision Regulations
3. Site Plan Review Regulations
4. Excavation Regulations

Applications available from the  
Selectmen's Office

1. Subdivision Application
2. Site Plan Application
3. Excavation Permit Application
4. Building Permits



# **EMERGENCY CALLS**

**To Report Fires or Call  
Emergency Equipment**

**Emergency Ambulance Service**

**Tel. 1-524-1545**

**SANDWICH POLICE DEPARTMENT**

**284-7777**

**Phone answered day and night**

**NEW HAMPSHIRE STATE POLICE TROOP E**

**323-8112**

**CARROLL COUNTY SHERIFF'S OFFICE**

**1-800-552-8960**

**FOREST FIRE WARDEN**

**F. G. HAMBROOK 284-6876**